

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2024**

Shires Accountants  
AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

Company Number: 05382744  
Charity Number: 1110669

**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Trustees' Annual Report	4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 13



**British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION****Trustees**

Peter Webster Jackson  
Geoffrey John Eagling  
Melinda Nora Napier  
Richard John Goulden  
Ian Douglas Depledge (Resigned 10 November 2023)  
Benjamin Eiran Bowen  
Catherine Mary Nassimi-Green  
Geraldine Ann O'Halloran (Appointed 1 September 2023)  
Lisa Birtles (Appointed 1 September 2023)  
Phillip Gardner (Appointed 10 November 2023)

**Company Secretary**

Peter Webster Jackson

**Charity Number in England and Wales**

1110669

**Company Registration Number**

05382744

**Registered Office**

30 Elmwood Grove  
Winsford  
Cheshire  
CW7 3UD  
England

**Principal Address**

Crawford House  
Booth Street East  
Manchester  
Greater Manchester  
M13 9GH  
England

**Independent Examiner**

Shires Accountants  
AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

**Principal Bankers**

HSBC UK Bank PLC  
PO Box 160 12A North Street  
Guildford  
Surrey  
GU1 4AF  
England



**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of British Deaf History Society Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Review**

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

**Financial Results**

At the end of the financial year the charity has assets of £227,282 (2023 - £248,077) and liabilities of £1,697 (2023 - £1,451). The net assets of the charity have decreased by £(21,041).

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Peter Webster Jackson  
Geoffrey John Eagling  
Melinda Nora Napier  
Richard John Goulden  
Ian Douglas Depledge (Resigned 10 November 2023)  
Benjamin Eiran Bowen  
Catherine Mary Nassimi-Green  
Geraldine Ann O'Halloran (Appointed 1 September 2023)  
Lisa Birtles (Appointed 1 September 2023)  
Phillip Gardner (Appointed 10 November 2023)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

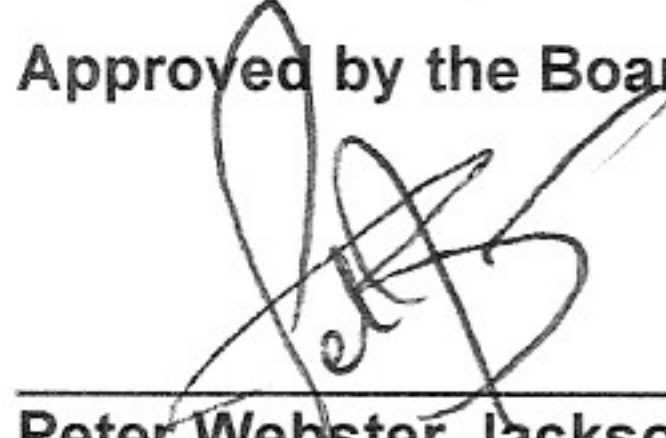
Peter Webster Jackson


**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. British Deaf History Society Ltd subscribes to and is compliant with the following:

- ☐ The Companies Act 2006
- ☐ The Charities SORP (FRS 102)

Approved by the Board of Trustees on 11 November 2024 and signed on its behalf by:

  
Peter Webster Jackson  
Trustee

  
Geoffrey John Eagling  
Trustee



## British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of British Deaf History Society Ltd for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

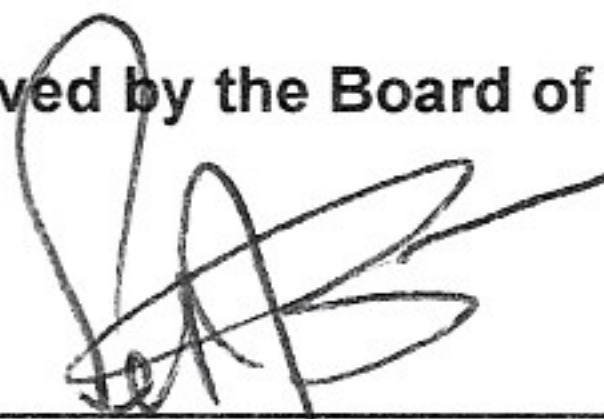
In preparing these financial statements, the trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 11 November 2024 and signed on its behalf by:



Peter Webster Jackson  
Trustee



Geoffrey John Eagling  
Trustee



## **British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF BRITISH DEAF HISTORY SOCIETY LTD**

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- ☐ examine the financial statements under section 145 of the Act;
- ☐ follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- ☐ state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- ☐ accounting records were not kept in accordance with section 386 of the Companies Act 2006
- ☐ the financial statements do not accord with those accounting records
- ☐ the financial statements do not comply with the accounting requirements of the Charities Act
- ☐ the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- ☐ there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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### **SHIRES ACCOUNTANTS**

AAT Licenced Accountant  
Suite G30 Genesis Centre  
18 Innovation Way  
Stoke On Trent  
Staffordshire  
ST6 4BF  
GB

**Date: 11 November 2024**



**British Deaf History Society Ltd**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Donations and legacies	3.1	3,068	-	3,068	3,911	-	3,911
Charitable activities							
□ Grants from governments	3.2	6,069	-	6,069	2,593	-	2,593
and other co-funders							
Other income	3.3	25,295	40,000	65,295	1,048	90,945	91,993
<b>Total income</b>		<b>34,432</b>	<b>40,000</b>	<b>74,432</b>	<b>7,552</b>	<b>90,945</b>	<b>98,497</b>
<b>Resources Expended</b>							
Charitable activities	4.1	48,733	46,740	95,473	54,651	-	54,651
<b>Net income/(expenditure)</b>		<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>	<b>(47,099)</b>	<b>90,945</b>	<b>43,846</b>
Transfers between funds		-	-	-	19,972	(19,972)	-
<b>Net movement in funds for the financial year</b>		<b>(14,301)</b>	<b>(6,740)</b>	<b>(21,041)</b>	<b>(27,127)</b>	<b>70,973</b>	<b>43,846</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year		148,644	97,982	246,626	175,771	27,009	202,780
<b>Total funds at the end of the year</b>		<b>134,343</b>	<b>91,242</b>	<b>225,585</b>	<b>148,644</b>	<b>97,982</b>	<b>246,626</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.



# British Deaf History Society Ltd

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Company Number: 05382744

## BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	9	168,665	172,858
<b>Current Assets</b>			
Stocks	10	1,500	2,750
Debtors	11	1,019	2,495
Cash at bank and in hand		56,098	69,974
		58,617	75,219
<b>Creditors: Amounts falling due within one year</b>	12	(1,697)	(1,451)
<b>Net Current Assets</b>		56,920	73,768
<b>Total Assets less Current Liabilities</b>		225,585	246,626
<b>Funds</b>			
Restricted trust funds		91,242	97,982
General fund (unrestricted)		134,343	148,644
<b>Total funds</b>		225,585	246,626

The total unrestricted funds includes a revaluation reserve of £(145,559) (2023 - £(145,559))

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

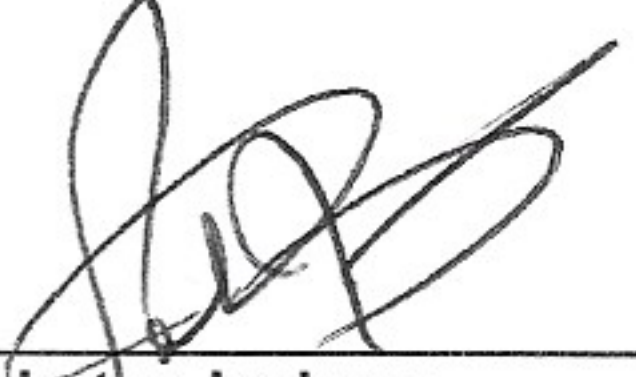
For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

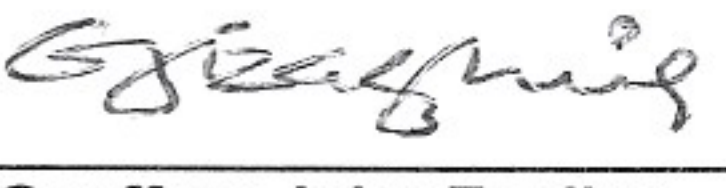
The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 11 November 2024 and signed on its behalf by

  
Peter Webster Jackson  
Trustee

  
Geoffrey John Eagling  
Trustee



# British Deaf History Society Ltd

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

### 1. GENERAL INFORMATION

British Deaf History Society Ltd is a company limited by guarantee incorporated in the England. The registered office of the charity is 30 Elmwood Grove, Winsford, Cheshire, CW7 3UD, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

□ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

□ Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related



## British Deaf History Society Ltd

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### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

□ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

□ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Expenditure on raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### Costs of charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	no depreciation / 25% straight line
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#### Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Stocks comprise fundraising materials. It is not considered practicable to value stock of unsold donated goods at the financial year end.

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.



**British Deaf History Society Ltd**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**3. INCOME****3.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations and legacies	3,068	-	3,068	3,911

**3.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants from governments and other co-funders: Income from charitable activities	6,069	-	6,069	2,593

**3.3 OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	25,295	40,000	65,295	91,993

**4. EXPENDITURE****4.1 CHARITABLE ACTIVITIES**

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activities	4,415	-	-	4,415	11,290
Governance Costs (Note 4.2)	-	-	91,058	91,058	43,361
	4,415	-	91,058	95,473	54,651

**4.2 GOVERNANCE COSTS**

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	-	-	91,058	91,058	43,361

**4.3 SUPPORT COSTS**

	Governance Costs £	2024 £	2023 £
Support	91,058	91,058	43,361

**5. ANALYSIS OF SUPPORT COSTS**

	2024 £	2023 £
Support	91,058	43,361



**British Deaf History Society Ltd**

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**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

<b>6. NET INCOMING RESOURCES</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>4,193</b>	4,193
<b>7. INVESTMENT AND OTHER INCOME</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest	<b>293</b>	212
Other interest	<b>2</b>	-
	<b>295</b>	212
<b>8. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Admin	<b>2</b>	-
The staff costs comprise:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>21,393</b>	-
Pension costs	<b>244</b>	-
	<b>21,637</b>	-
<b>9. TANGIBLE FIXED ASSETS</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 31 March 2024	199,034	199,034
<b>Depreciation</b>		
At 1 April 2023	26,176	26,176
Charge for the financial year	4,193	4,193
At 31 March 2024	30,369	30,369
<b>Net book value</b>		
At 31 March 2024	<b>168,665</b>	<b>168,665</b>
At 31 March 2023	172,858	172,858
<b>10. STOCKS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	<b>1,500</b>	2,750



**British Deaf History Society Ltd**

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**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**11. DEBTORS**

	2024 £	2023 £
Other debtors	-	595
Taxation and social security costs	507	1,347
Prepayments and accrued income	512	553
	<u>1,019</u>	<u>2,495</u>

**12. CREDITORS****Amounts falling due within one year**

	2024 £	2023 £
Accruals and deferred income:		
Pension accrual	132	-
Other accruals	1,565	1,451
	<u>1,697</u>	<u>1,451</u>

**13. RESERVES**

	Revaluation reserve	Funds	Total
	£	£	£
At the beginning of the year	145,559	101,067	246,626
(Deficit)/Surplus for the financial year	-	(21,041)	(21,041)
At the end of the year	<u>145,559</u>	<u>80,026</u>	<u>225,585</u>

**14. STATUS**

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**15. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.