

# **St John's Deaf Community Centre**

**Registered Charity No. 1170545**

**Company Number 08594337**

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 04 MAY 2022**

### **CONTENTS**

#### **Page**

1	Legal and Administrative Details
2-3	Independent Examiner's report
4	Balance Sheet
5	Statement of Financial Activities
6 - 10	Notes to the Accounts

# **St John's Deaf Community Centre**

**Registered Charity No.** 1170545

**Company Number** 08594337

## **ORGANISATIONAL PROFILE** **FOR THE YEAR ENDED 04 MAY 2022**

### **TRUSTEES**

Matthew Banks  
Catherine Drew  
Jeffery Drew  
Aaron Miller

### **REGISTERED OFFICE:**

St John's Deaf Community Centre  
258 Greenlanes  
Manor House  
London  
N4 2HE

### **BANKERS:**

HSBC Bank  
1 The Town  
Enfield  
London  
EN2 6LD

### **ACCOUNTANTS:**

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP  
Flat 3, 11 Rochdale Way, Deptford London SE8 4LY

# **St John's Deaf Community Centre**

**Registered Charity No. 1170545**

**Company Number 08594337**

## **INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS TO THE TRUSTEES OF ST JOHN'S DEAF COMMUNITY CENTRE**

I report on the financial statements for the year ended 31 March 2022 set out on pages 4 - 10.

This report is made solely to the Trustees of St John's Deaf Community Centre, as a body, in accordance with regulations made under section 145 of the Charities Act 2011 and Charity SORP. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's 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 Charity's trustees for my independent examination work, for this report, or for the statement I have given below.

### **Respective responsibilities of Trustees and independent examiner**

As charity trustees of the company (and also its directors for the purposes of the company law) and for the purposes of charity law, are responsible for the preparation of the financial statements, in accordance with requirements of the companies Act 2006 ("the 2006 Act"), the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and under Part 16 of the 2006 Act, and that an independent examination is needed.

I report in respect of my examination of the Charity's accounts carried out:-

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

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

Since the Charity's gross income does not exceed £250,000, your examiner must be a full member of Association of Charity Independent Examiners. I confirm that I am a full member of the Association of Charity Independent Examiners and qualified to examine the Accounts.

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 reports limited to those matters set out in the statement on the next page.

# St John's Deaf Community Centre

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## INDEPENDENT EXAMINER'S REPORT ON THE FINANCIAL STATEMENTS TO THE TRUSTEES OF ST JOHN'S DEAF COMMUNITY CENTRE

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with Section 130 of the Charities Act; and  
and section 386 of the Company Act 2006; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting  
requirements of the Charities Act and of section 396 of the 2006 Act;have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the  
accounts to be reached.



Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP  
Flat 3, 11 Rochdale Way Deptford London SE8 4LY

30/10/23  
Date .....

# St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

## **BALANCE SHEET** **AS AT 04 MAY 2022**

	Notes	2022 £	2021 £
Tangible Fixed Assets		0	0
Current Assets			
Debtors	9	4,579	-
Cash at Bank and in hand		58,484	59,604
Creditors			
Amount due within One Year			
Other Creditors	10	(40,105)	(30,544)
Net Assets/Liabilities		<u>22,958</u>	<u>29,060</u>
Reserves			
General Funds		22,958	29,060
Restricted Funds:		-	-
		<u>22,958</u>	<u>29,060</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4th May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 4th May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/10/2023 and were signed on its behalf by:

Catherine Drew

Trustee

The notes page 6 - 10 form part of these Financial Statements

# St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

## **STATEMENT OF FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 04 MAY 2022**

		Unrestricted	Restricted	2022	2021
	Notes	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
<b>Resources Arising</b>					
Donations and Legacies		-	-	-	-
Income from Charitable Activities	2	43,873	0	43,873	40,665
Other trading activities	3	1,905	-	1,905	-
Other Revenue		-	-	-	-
<b>Total Income</b>		<b>45,778</b>	<b>0</b>	<b>45,778</b>	<b>-</b>
 <b>Direct Charitable Expenditure</b>	 4	 51,881	 -	 51,881	 33,914
 <b>Total Expenditure</b>		 51,881	 0	 51,881	 33,914
 <b>Resources retained for further use</b>		 (6,102)	 -	 (6,102)	 6,751
<b>Transfer between Funds</b>					
<b>Net Movement in Funds</b>					
 <b>Reconciliations of Funds</b>					
Brought forward 05/05/2021		29,060	-	29,060	22,309
 <b>Carried forward 04/05/2022</b>		 <b>22,958</b>	 <b>0</b>	 <b>22,958</b>	 <b>29,060</b>



# **St John's Deaf Community Centre**

**Registered Charity No. 1170545**

**Company Number 08594337**

## **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 04 MAY 2022**

### **1. Accounting Policies**

#### **Basis of Preparation.**

These accounts have been prepared on an accrual basis and include income and expenditure as they are earned or incurred, rather than as cash received or paid. Reference to the "Charities SORP" refers to the Charities SORP (FRS 102): Accounting and Reporting by Charities: 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. 2nd edition effective 1 January 2019, and in accordance with the Companies Act 2006.

#### **1a. Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **1b. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is possible that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### **1c. Government grants**

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

#### **1d. Fund accounting**

Unrestricted Funds are receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor.

Designated Funds are unrestricted funds but earmarked by the trustees for particular purposes.

#### **1e. Pension costs and Other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pensions scheme are charged to the Statement of Financial Activities in the period to which they relate.

# St John's Deaf Community Centre

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Company Number 08594337

## **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 04 MAY 2022**

### **1e. Taxation**

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.

### **1f. Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at amount prepaid.

### **1g. Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1h. Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### **1i. Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1j. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

### **1k. Tangible Fixed Assets**

Equipment and other tangible fixed assets are capitalised when the cost is £1,000 or more

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- straight line over 3 years
Fixtures and fittings	- straight line over 3 years
Computer equipment	- straight line over 3 years



# St John's Deaf Community Centre

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2022

### 2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	2022 £	2021 £
Income from activities	-	-	0	928
Donations received	-	-	0	0
Club membership fees	1,395	-	1,395	0
Hall hire fees	27,533	-	27,533	10,203
Other receipts	-	-	0	1,962
Funding receipts	2,190	-	2,190	27,572
Bar Income	6,563	-	6,563	-
Kitchen receipts	5,665	-	5,665	-
Overpayment refund	35	-	35	-
St John's DCC Sections	493	-	493	-
	<b>43,873</b>	<b>-</b>	<b>43,873</b>	<b>40,665</b>

### 3 OTHER TRADING ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	2022 £	2021 £
Sales	1,905	0	1,905	-
	<b>1,905</b>	<b>0</b>	<b>1,905</b>	<b>-</b>

### 4 CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support Costs (see note 6) £	Totals £
Charitable Activities	<b>38,931</b>	<b>12,949</b>	<b>51,881</b>

### 5 DIRECT/SUPPORT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Purchases	4,023	-	4,023	3,938
Hall hire and permits	-	-	-	2,003
Utilities	8,354	-	8,354	19,287
Repairs to property	5,045	-	5,045	3,259
Cleaning	-	-	-	989
Telephone	548	-	548	795
Office expenses	-	-	-	1,703
Sundry expenses	39	-	39	-
Professional fees	3,085	-	3,085	1,140
Accountancy	-	-	-	800
Bar expenses	6,203	-	6,203	-
Business Licenses and Permits	480	-	480	-
Charitable contributions	1,600	-	1,600	-
Computer and Internet Expenses	923	-	923	-
Dues and Subscriptions	1,665	-	1,665	-
Janitorial Expenses	3,897	-	3,897	-
Kitchen Expenses	3,357	-	3,357	-
St John's DCC Section Expenses	1,409	-	1,409	-
Taxes - Property	8,757	-	8,757	-
Waste	2,495	-	2,495	-
<b>Total</b>	<b>51,881</b>	<b>-</b>	<b>51,881</b>	<b>33,914</b>

# St John's Deaf Community Centre

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2022

6 SUPPORT COSTS	2022	2021
	Other	Other
	£	£
Charitable Activities	<u>12,949</u>	<u>24,714</u>

Support costs, included above, are as follows:

	2022	2021
	Charitable activities	Charitable activities
	£	£
Computer and Internet Expenses	923	-
Office Supplies	39	-
Professional fees	3,085	1,140
Accountancy	-	800
Telephone expenses	548	795
Utilities	8,354	19,287
Cleaning	-	989
Office expenses	-	1,703
Total	<u>12,949</u>	<u>24,714</u>

## 7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st July 2022 for the year ended.

### TRUSTEES' BENEFITS

There were no trustees' expenses paid for the year ended 31st July 2022.

## 8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accounts Receivable	<u>4,579</u>	<u>-</u>
	<u>4,579</u>	<u>-</u>

## 9 CASH AT BANK AND HAND

	2022	2021
	£	£
Bank account no. 1	30,660	30,660
Bank account no. 2	27,824	28,944
Undeposited funds	200	-
	<u>58,484</u>	<u>59,604</u>

# St John's Deaf Community Centre

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2022

### 10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	39,934	28,944
Accrued expenses	171	1,600
	<u>40,105</u>	<u>30,544</u>

### 11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £
Current assets	63,063	0	63,063
Current Liabilities	(40,105)	0	(40,105)
	<u>22,958</u>	<u>0</u>	<u>22,958</u>

### 12 MOVEMENT IN FUNDS

	At 5.5.21 £	Net movement in funds £	At 4.5.22 £
Unrestricted funds			
General fund	29,060	(6,102)	22,958
Restricted funds			
Restricted fund	-	-	-
	<u>29,060</u>	<u>(6,102)</u>	<u>22,958</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,778	51,881	(6,102)
Restricted funds			
Restricted fund	0	0	0
<b>TOTAL FUNDS</b>	<u>45,778</u>	<u>51,881</u>	<u>(6,102)</u>

### 12 Comparatives for movement in funds

A current year 12 months and prior year 12 months combined position is as follows:

	At 4.5.21 £	Net movement in funds £	At 4.5.22 £
<b>Unrestricted funds</b>			
General fund	29,060	(6,102)	22,958
<b>Restricted Funds</b>			
Restricted Fund	-	0	-
<b>TOTAL FUNDS</b>	<u>29,060</u>	<u>(6,102)</u>	<u>22,958</u>

### 13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year 4th May 2023.

# St John's Deaf Community Centre

Registered Charity No. 1170545

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## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 04 MAY 2022

INCOME	2022	2021
Charitable activities	£	£
Bingo Club	205	-
German Whist Club	263	-
Internal events	6	-
Poker Club	1,903	-
Social Club	4,186	-
Events Income	335	-
Funding	1,650	-
Donations	205	-
External Hall Hire	26,204	10,203
Internal Hall Hire	1,329	-
Bingo	323	-
External Events	23	-
German Whist	50	-
Internal Events	187	-
Poker	1,827	-
Social Club	3,255	-
Membership Income	1,395	-
Overpayments Refund	35	-
Sales	1,905	-
50+ Lucky Ball	90	-
50+ Sales	31	-
50+ Visitors	242	-
Darts Club	120	-
GW Lucky Ball	10	-
Funding receipts	-	27,572
Other receipts	-	1,962
Income from activities	-	928
<b>Total</b>	<b>45,778</b>	<b>40,665</b>

These details do not form part of these Financial Statements



# St John's Deaf Community Centre

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## DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTD) FOR THE YEAR ENDED 04 MAY 2022

EXPENDITURE	2022	2021
Charitable activities	£	£
<b>Income subtotal</b>	<b>45,778</b>	<b>40,665</b>
Bar Expenses	1,676	-
Bar Drinks Expenses	4,501	-
Bar Equipment Expenses	26	-
Business Licences and Permits	480	-
Charitable Contributions	1,600	-
Computer and Internet Expenses	923	-
Dues and Subscriptions	1,665	-
Janitorial Expense	3,897	-
Kitchen Expenses	3,357	-
Office Expenses	39	1,703
Professional Fees	3,085	1,140
Purchases	4,023	3,938
Repair and maintenance	5,045	3,259
50+ Expenses	300	-
Bingo Expenses	113	-
Darts Expenses	19	-
GW Canteen Expenses	10	-
Porker Expenses	967	-
Taxes - Property	8,757	-
Telephone Expenses	548	795
Electricity	5,236	-
Gas	2,636	-
Water	483	-
Waste	2,495	-
Hall hire and permits	-	2,003
Utilities	-	19,287
Cleaning	-	989
Accountancy	-	800
<b>Total</b>	<b>51,881</b>	<b>33,914</b>
 <b>Net Surplus / (Deficit)</b>	 <b>(6,102)</b>	 <b>6,751</b>

These details do not form part of these Financial Statements