

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

TRUSTEES' REPORT AND FINANCIAL STATEMENTS **FOR THE YEAR ENDED 04 MAY 2023**

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 2023**

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 04 May 2023 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

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

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

05/01/24
Date

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

BALANCE SHEET AS AT 04 MAY 2023

	Notes	2023 £	2022 £
Tangible Fixed Assets	8	4,069	0
Current Assets			
Debtors	9	28,957	4,579
Cash at Bank and in hand	10	52,791	58,484
Creditors			
Amount due within One Year			
Other Creditors	11	(35,472)	(40,105)
Net Assets/Liabilities		<u>50,345</u>	<u>22,958</u>
Reserves			
General Funds		22,958	22,958
Restricted Funds:		27,387	-
		<u>50,345</u>	<u>22,958</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4th May 2023.

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 ... 04/01/2024 ... 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 2023

				2022	2022
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Resources Arising					
Donations and Legacies		-	-	-	-
Income from Charitable Activities	2	113,517	0	113,517	43,873
Other trading activities	3	299	-	299	1,905
Other Revenue		-	-	-	-
Total Income		<u>113,816</u>	<u>0</u>	<u>113,816</u>	<u>45,778</u>
 Direct Charitable Expenditure	 4	 86,429	 -	 86,429	 51,881
 Total Expenditure		 <u>86,429</u>	 <u>0</u>	 <u>86,429</u>	 <u>51,881</u>
Resources retained for further use		27,387	-	27,387	(6,102)
Transfer between Funds		(27,387)	27,387	-	-
Net Movement in Funds					
Reconciliations of Funds					
Brought forward 05/05/2022		22,958	-	22,958	29,060
 Carried forward 04/05/2023		 <u><u>22,958</u></u>	 <u><u>27,387</u></u>	 <u><u>50,345</u></u>	 <u><u>22,958</u></u>

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS **FOR THE YEAR ENDED 04 MAY 2023**

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

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2023

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
Furniture and Equipment	- straight line over 3 years

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2023

2 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	2023	2022
	2023	2023	£	£
	£	£		
Bingo Club	65	-	65	0
Social Club	631	-	631	0
Events Income	643	-	-	-
Club membership fees	1,530	-	1,530	1,395
Hall hire fees	69,914	-	69,914	27,533
50+ Club	1,478	-	1,478	0
Funding receipts	911	-	911	2,190
Bar Income	23,472	-	23,472	6,563
Kitchen receipts	9,377	-	9,377	5,665
Overpayment refund	1,084	-	1,084	35
St John's DCC Sections	4,412	-	4,412	493
	113,517	-	112,874	43,873

3 OTHER TRADING ACTIVITIES	Unrestricted	Restricted	2023	2022
	2023	2023	£	£
	£	£		
Sales	299	0	299	1,905
	299	0	299	1,905

4 CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 5)	Support Costs (see note 6)	Totals
	£	£	£
Charitable Activities	47,929	38,500	86,429

5 DIRECT/SUPPORT COSTS OF CHARITABLE ACTIVITIES	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Purchases	-	-	-	4,023
Utilities	30,577	-	30,577	8,354
Repairs to property	2,691	-	2,691	5,045
Insurance	801	-	801	-
Telephone	1,047	-	1,047	548
Office expenses	350	-	350	-
Sundry expenses	-	-	-	39
Professional fees	4,492	-	4,492	3,085
Bar expenses	12,445	-	12,445	6,203
Business Licenses and Permits	1,180	-	1,180	480
Charitable contributions	-	-	-	1,600
Computer and Internet Expenses	-	-	-	923
Dues and Subscriptions	2,078	-	2,078	1,665
Zettle Charge	355	-	355	-
Club Event	400	-	400	-
St John Football	1,800	-	1,800	-
Janitorial Expenses	7,460	-	7,460	3,897
Kitchen Expenses	3,302	-	3,302	3,357
St John's DCC Section Expenses	2,593	-	2,593	1,409
Taxes - Property	10,087	-	10,087	8,757
Depreciation	2,034	-	2,034	-
Waste	2,737	-	2,737	2,495
Total	86,429	-	86,429	51,881

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2023

	2023	2022
	Other	Other
	£	£
6 SUPPORT COSTS		
Charitable Activities	<u>38,500</u>	<u>12,949</u>

Support costs, included above, are as follows:

	2023	2022
	Charitable activities	Charitable activities
	£	£
Computer and Internet Expenses	-	923
Office Supplies	-	39
Professional fees	4,492	3,085
Telephone expenses	1,047	548
Utilities	30,577	8,354
Depreciation	2,034	-
Office expenses	350	-
Total	<u>38,500</u>	<u>12,949</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 TANGIBLE FIXED ASSETS

	Furniture and Equipment	Totals
	£	£
COST		
At 05 May 2022	-	-
Additions	<u>6,103</u>	<u>6,103</u>
At 04 May 2023	<u>6,103</u>	<u>6,103</u>
DEPRECIATION		
At 05 May 2022	-	-
Charge for the Year	<u>2,034</u>	<u>2,034</u>
At 04 May 2023	<u>2,034</u>	<u>2,034</u>
NET BOOK VALUE		
At 4 May 2023		<u>4,069</u>
At 04 May 2022		<u>-</u>

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accounts Receivable	<u>28,957</u>	<u>4,579</u>
	<u>28,957</u>	<u>4,579</u>

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 MAY 2023

10 CASH AT BANK AND HAND

	2023	2022
	£	£
Bank account no. 1	42,902	30,660
Bank account no. 2	-	27,824
Undeposited funds	9,889	200
	<u>52,791</u>	<u>58,484</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	35,316	39,934
Accrued expenses	156	171
	<u>35,472</u>	<u>40,105</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2023 Total funds
	£	£	£
Current assets	81,748	0	81,748
Current Liabilities	(35,472)	0	(35,472)
	<u>46,276</u>	<u>0</u>	<u>46,276</u>

13 MOVEMENT IN FUNDS

	At 4.5.22	Net movement in funds	At 4.5.23
	£	£	£
Unrestricted funds			
General fund	22,958	27,387	50,345
Restricted funds			
Restricted fund	-	-	-
	<u>22,958</u>	<u>27,387</u>	<u>50,345</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	113,816	86,429	27,387
Restricted funds			
Restricted fund	0	0	0
TOTAL FUNDS	<u>113,816</u>	<u>86,429</u>	<u>27,387</u>

14 Comparatives for movement in funds

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

	At 4.5.22	Net movement in funds	At 4.5.23
	£	£	£
Unrestricted funds			
General fund	22,958	27,387	50,345
Restricted Funds			
Restricted Fund	-	0	-
TOTAL FUNDS	<u>22,958</u>	<u>27,387</u>	<u>50,345</u>

15 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

Company Number 08594337

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 04 MAY 2023

INCOME	2023	2022
Charitable activities	£	£
Bingo Club	1,066	205
German Whist Club	293	263
Internal events	5,217	6
Poker Club	6,008	1,903
Social Club	6,118	4,186
Events Income	643	335
Funding	-	1,650
Donations	911	205
External Hall Hire	67,499	26,204
Internal Hall Hire	2,415	1,329
Bingo	403	323
External Events	5,054	23
German Whist	73	50
Internal Events	760	187
Poker	2,715	1,827
Social Club	5,773	3,255
Membership Income	1,530	1,395
Overpayments Refund	1,084	35
Sales	299	1,905
50+ Lucky Ball	-	90
50 + Club	802	
50+ Sales	85	31
50 + Donations	5	
50 + Opening Balance	63	
50+ Visitors	524	242
Bingo Sales	65	
Darts Club	-	120
GW Lucky Ball	-	10
St John's DCC Sections	4,412	-
Other receipts	-	-
Income from activities	-	-
Total	113,817	45,778

These details do not form part of these Financial Statements

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

DETAILED STATEMENT OF FINANCIAL ACTIVITIES (CONTD) FOR THE YEAR ENDED 04 MAY 2023

Charitable activities	2023	2022
	£	£
Income subtotal	<u>113,817</u>	<u>45,778</u>

EXPENDITURE

Bar Expenses	9,803	1,676
Bar Drinks Expenses	2,586	4,501
Bar Equipment Expenses	56	26
Business Licences and Permits	1,180	480
Charitable Contributions	-	1,600
Computer and Internet Expenses	-	923
Dues and Subscriptions	2,078	1,665
Janitorial Expense	7,460	3,897
Kitchen Expenses	3,302	3,357
Office Expenses	350	39
Professional Fees	4,492	3,085
Purchases	-	4,023
Repair and maintenance	2,691	5,045
50+ Expenses	1,046	300
Bingo Expenses	75	113
Darts Expenses	-	19
GW Canteen Expenses	-	10
Porker Expenses	1,472	967
Taxes - Property	10,087	8,757
Telephone Expenses	1,047	548
Electricity	8,509	5,236
Gas	9,809	2,636
Water	12,259	483
Waste	2,737	2,495
Insurance	801	-
St. John Football	1,800	-
Zettle charge	355	-
Depreciation charge	2,034	-
Club Event	400	-
Total	<u>86,429</u>	<u>51,881</u>
 Net Surplus / (Deficit)	 <u><u>27,388</u></u>	 <u><u>(6,102)</u></u>

These details do not form part of these Financial Statements