

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

TRUSTEES' REPORT AND FINANCIAL STATEMENTS **FOR THE YEAR ENDED 04 MAY 2025**

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St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

ORGANISATIONAL PROFILE **FOR THE YEAR ENDED 04 MAY 2025**

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, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way, Deptford London SE8 4LY

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

I report on the financial statements for the year ended 04 May 2025 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.

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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, FCIE, AFA, ATA, MCIPP
Flat 3, 11 Rochdale Way Deptford London SE8 4LY

Date: 19/01/2026

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

BALANCE SHEET AS AT 04 MAY 2025

	Notes	2025 £	2024 £
Tangible Fixed Assets	8	3,173	3,173
Current Assets			
Debtors	9	-	31,392
Cash at Bank and in hand	10	159,320	57,603
Creditors			
Amount due within One Year			
Other Creditors	11	(63,220)	(34,725)
Net Assets/Liabilities		<u>99,273</u>	<u>57,443</u>
Reserves			
General Funds		71,886	30,056
Restricted Funds:		27,387	27,387
		<u>99,273</u>	<u>57,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4th May 2025.

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 onand were signed on its behalf by:


Trustee
Jeffery Drew

31/12/2025

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

St John's Deaf Community Centre

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 04 MAY 2025

			2025	2024
	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
Resources Arising				
Donations and Legacies		1,764	-	1,764
Income from Charitable Activities	2	107,959	0	107,959
Section Income	3	12,078	-	12,078
Other Revenue		-	-	-
Total Income		121,801	0	121,801
Direct Charitable Expenditure	4	79,971	-	79,971
Total Expenditure		79,971	0	79,971
Resources retained for further use		41,830	-	41,830
Transfer between Funds		-	0	-
Net Movement in Funds				
Reconciliations of Funds				
Brought forward 05/05/2024		30,056	27,387	57,443
Carried forward 04/05/2025		71,886	27,387	99,273

St John's Deaf Community Centre

Registered Charity No. 1170545

Company Number 08594337

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 04 MAY 2025

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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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 04 MAY 2025

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

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 04 MAY 2025

2 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted		
	2025	2025	2025	2024
	£	£	£	£
Internal Events	-	0	0	119
Bingo Club	-	-	0	-
Social Club	-	-	0	-
Income Contribution	-	-	0	1,368
Club membership fees	2,960	-	2,960	20
Hall hire fees	47,904	-	47,904	45,800
50+ Club	-	-	0	-
Funding receipts	24,473	-	24,473	-
Bar Income	23,627	-	23,627	-
Kitchen receipts	8,389	-	8,389	-
Overpayment refund	606	-	606	52,309
St John's DCC Sections	-	-	0	3,954
	107,959	-	107,959	103,569
3 SECTION INCOME	Unrestricted	Restricted	2025	2024
	2025	2025		
	£	£	£	£
Section Income	12,078	0	12,078	91
	12,078	0	12,078	91
4 CHARITABLE ACTIVITIES COSTS			Direct Costs	Support Costs
			(see note 5)	(see note 6)
			£	£
Charitable Activities			53,645	26,326
5 DIRECT/SUPPORT COSTS OF CHARITABLE ACTIVITIES	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Purchases	-	-	-	272
Utilities	17,449	-	17,449	18,030
Repair and maintenance	4,759	-	4,759	25,345
Taxes - Property	-	-	-	11,650
Insurance	1,090	-	1,090	884
Telephone	768	-	768	884
Office expenses	8,109	-	8,109	844
Sundry expenses	-	-	-	850
Postage and delivery	-	-	-	13
Kitchen expenses	4,425	-	4,425	4,169
Janitorial expenses	-	-	-	1,153
Funding expenses	8,832	-	8,832	1,187
Equipment rental	-	-	-	72
Council Premises Licence	70	-	70	-
Professional fees	-	-	-	10,170
Bar expenses	13,990	-	13,990	11,818
Business Licenses and Permits	-	-	-	1,076
Refund and Care	293	-	293	-
Accountancy fee	900	-	900	-
Dues and Subscriptions	-	-	-	2,971
Solicitor fee	1,800	-	1,800	-
Jan expense	1,311	-	-	-
Club Event	-	-	-	238
PHS	1,298	-	1,298	-
Software- Intuit	534	-	534	-
St John's DCC Section Expenses	-	-	-	996
Council Rate	2,223	-	2,223	-
Depreciation	-	-	-	2,034
Zettle	412	-	412	-
Bank fee	84	-	84	-
Club use	1,580	-	1,580	-
Section expense	8,635	-	8,635	-
Council Waste	1,409	-	1,409	2,686
Total	79,971	-	78,660	97,342

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 04 MAY 2025

	2025	2024
	Other	Other
	£	£
6 SUPPORT COSTS		
Charitable Activities	<u>26,326</u>	<u>31,962</u>

Support costs, included above, are as follows:

	2025	2024
	Charitable activities	Charitable activities
	£	£
Professional fees	-	10,170
Telephone expenses	768	884
Utilities	17,449	18,030
Depreciation	-	2,034
Office expenses	8,109	844
Total	<u>26,326</u>	<u>31,962</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 4 May 2025 for the year ended.

TRUSTEES' BENEFITS

There were no trustees' expenses paid for the year ended 4 May 2025.

8 TANGIBLE FIXED ASSETS

	Buildings & Improvement	Furniture and Equipment	Totals
	£	£	£
COST			
At 05 May 2024	1,706	6,103	7,809
Additions	-	-	-
At 04 May 2025	<u>1,706</u>	<u>6,103</u>	<u>7,809</u>
DEPRECIATION			
At 05 May 2024	569	4,068	4,637
Charge for the Year	-	-	-
At 04 May 2025	<u>569</u>	<u>4,068</u>	<u>4,637</u>
NET BOOK VALUE			
At 4 May 2025			<u>3,173</u>
At 4 May 2024			<u>3,173</u>

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	-	31,072
External refundable deposit	-	320
	<u>-</u>	<u>31,392</u>

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 04 MAY 2025

10 CASH AT BANK AND HAND

	2025 £	2024 £
Bank account no. 1	159,320	57,603
Bank account no. 2	-	-
Undeposited funds	-	-
	<u>159,320</u>	<u>57,603</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	63,220	34,725
Accrued expenses	-	-
	<u>63,220</u>	<u>34,725</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2025 Total funds £
Current assets	159,320	0	159,320
Current Liabilities	(63,220)	0	(63,220)
	<u>96,100</u>	<u>0</u>	<u>96,100</u>

13 MOVEMENT IN FUNDS

	At 4.5.24 £	Net movement in funds £	At 4.5.25 £
Unrestricted funds			
General fund	30,056	41,830	71,886
Restricted funds			
Restricted fund	<u>27,387</u>	<u>0</u>	<u>27,387</u>
	<u>57,443</u>	<u>41,830</u>	<u>99,273</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,801	79,971	41,830
Restricted funds			
Restricted fund	0	0	0
TOTAL FUNDS	<u>121,801</u>	<u>79,971</u>	<u>41,830</u>

15 RELATED PARTY DISCLOSURES

There were no related party transactions for the year 4th May 2025.

St John's Deaf Community Centre

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 04 MAY 2025

INCOME	2025	2024
Charitable activities	£	£
Funding	24,473	-
Kitchen	8,389	-
Bar	23,627	-
Donations	-	779
External Hall Hire	-	45,750
Refund	606	-
Internal Hall Hire	-	50
BDA	24,000	-
Churches	19,744	-
Remarks	1,050	-
Sundry	3,110	-
David Bassett	870	-
Peter Leard	320	-
Bobby Hall	145	-
Mary Mguire	54	-
Football Scratch	375	-
Internal Events	-	119
Poker	5,244	-
50+	3,841	-
Bingo	574	-
Indoor Games	65	-
Events	1,785	-
Whist	265	-
Social Club	304	425
Membership Income	2,960	20
Overpayments Refund	-	52,309
Sales	-	91
St John's DCC Sections	-	3,529
Income contribution	-	1,368
Total	121,801	104,440

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 2025

Charitable activities	2025	2024
	£	£
Income subtotal	<u>121,801</u>	<u>104,440</u>
EXPENDITURE		
Bar Expenses	13,990	11,723
Bar Drinks Expenses	-	-
Bar Equipment Expenses	-	95
Business Licences and Permits	-	1,076
Charitable Contributions	-	-
Computer and Internet Expenses	534	-
Dues and Subscriptions	-	2,971
Janitorial Expense	-	1,153
Kitchen Expenses	4,425	4,169
Office Expenses	542	844
Professional Fees	-	10,170
Purchases	-	272
Repair and maintenance	4,759	25,345
50+ Expenses	2,285	650
Bingo Expenses	778	326
Porker Expenses	4,128	20
Taxes - Property	2,223	11,650
Council Premises Licence	70	-
Telephone Expenses	768	884
Electricity	6,661	12,236
Gas	10,060	3,758
Water	728	2,036
Refund and care	293	-
Accounts fee	900	-
Solicitor	1,800	-
PHS	1,298	-
Cleaning	5,913	-
Jan expenses	1,311	-
Clasic Alarm	1,407	-
ICO	35	-
TV Licence	170	-
Tens	42	-
Equipment rental	-	72
Funding spend	8,832	-
Zettle	412	-
Bank charges	84	-
Club use	1,580	-
Funding expenses	-	1,187
Postage and Delivery	-	13
Sundry expenses	-	850
Waste	1,409	2,686
Insurance	1,090	884
Whist	237	-
Club Event	1,207	238
Total	<u>79,971</u>	<u>95,308</u>
Net Surplus / (Deficit)	<u>41,830</u>	<u>9,132</u>

These details do not form part of these Financial Statements