

THE SUNDERLAND DEAF SOCIETY

England & Wales · Charity number 518453

Details

Other names	SUNDERLAND SOCIETY FOR THE DEAF
Status	Registered
Legal form	Other
Registered	1987-02-12
Register	View on the Charity Commission register

Contact

Address	The Victory Sunderland Deaf Society 39-41 North Bridge Street Sunderland SR5 1AH
Phone	000000000000
Email	CONTACT@DEAFSUNDERLAND.CO.UK
Website	https://sunderlanddeafsociety.wordpress.com/

Activities

Objects: 1. TO PROVIDE SOCIAL, RECREATIONAL AND EDUCATIONAL ACTIVATES FOR DEAF AND HARD OF HEARING IMPAIRED PEOPLE LIVING IN THE AREA OF BENEFIT, REGARDLESS OF RACE, RELIGION, CREED, DISABILITY, AGE, GENDER OR SEXUAL ORIENTATION2. TO PROVIDE ADVICE, SUPPORT AND INFORMATION ON DEAF ISSUES

Activities: Deaf Led & Deaf Owned charity building for deaf &/or Hard of Hearing people of all ages in the North East who are British Sign Language users or to promote learning & developing BSL.Function room community room & room hire available. Hold training & educational sessions/workshops including teaching BSL .Social events an Afternoon Club,Baby/Toddler group,Youth Club,Sports Club,Photography Club.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE AREA OF SUNDERLAND
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£170,873	£47,825	-	-
2024-07-31	£65,940	£160,142	-	-
2023-07-31	£21,706	£30,679	-	-
2022-07-31	£3,942	£15,431	-	-
2021-07-31	£32,345	£25,800	-	-
2020-07-31	£37,633	£40,885	-	-

Trustees

Name	Role	Appointed
Craig Waggott		2023-12-18
Emily Perkin		2023-12-18
Lynsey Connolly		2015-03-31
Michelle Bernacer		2023-12-18
Rachael Hayes		2022-10-01

Accounts

Sunderland Deaf Society
Unaudited Financial Statements
31 July 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Sunderland Deaf Society

Financial Statements

Year ended 31 July 2025

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Sunderland Deaf Society

Trustees' Annual Report

Year ended 31 July 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name Sunderland Deaf Society

Charity registration number 518453

Principal office 39 North Bridge Street
Sunderland
Tyne & Wear
SR5 1AH

The trustees

L Connolly
R Hayes
E Perkin
M Bernacer
C Waggott

M Connolly (Resigned 31 July 2025)
S Cameron (Resigned 31 July 2025)
J Gordon (Resigned 31 July 2025)

Company secretary Lynsey Connolly

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The charity is constituted by trust deed, adopted on 9th January 1987 and registered with the Charity Commission of England & Wales on 12th February 1987.

A board of 10 trustees, who meet monthly, administer the charity. There are subcommittees covering finance and staffing.

Objectives and activities

The objects of the charity are:

- (1) to provide social, recreational and educational activities for deaf and hard of hearing impaired people living in the area of benefit, regardless of race, religion, creed, disability, age, gender or sexual orientation; and
- (2) to provide advice, support and information on deaf issues.

Sunderland Deaf Society

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Achievements and performance

We're based at the heart of Sunderland, just down the road from the Stadium of Light, where we have a social club and host lots of other events within the club. The club is run by deaf people, with our own bar tended to by dedicated staff.

The activities and events held by the Sunderland Deaf Society are:

Open Tuesdays for afternoon Club 11.30am to 3.30pm

Open every fortnightly Saturday evening for social and indoor sports 7pm to 11pm

Bingo nights 3 special galas a year

Youth Club once a month, Friday's

Football

Open to public for all SAFC home games

Room bookings for parties and private events available

Office room hire is available :

Concert room 150 people

Lounge 100 people

Upstairs SPUAS Bar 100 people

Financial review

The unrestricted funds held by the charity at 31 July 2025, amounted to £312,801, the free reserves of the charity i.e. those not tied up within fixed assets amount to £9,001.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

The trustees' annual report was approved on 12 May 2026 and signed on behalf of the board of trustees by:

L Connolly
Trustee

Sunderland Deaf Society

Independent Examiner's Report to the Trustees of Sunderland Deaf Society

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Sunderland Deaf Society ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

13 May 2026

Sunderland Deaf Society

Statement of Financial Activities

Year ended 31 July 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	34,935	99,547	134,482	52,748
Charitable activities	5	10,330	–	10,330	1,331
Other trading activities	6	26,061	–	26,061	11,861
Total income		<u>71,326</u>	<u>99,547</u>	<u>170,873</u>	<u>65,940</u>
Expenditure					
Expenditure on charitable activities	7	41,277	6,548	47,825	75,004
Other expenditure	8	–	–	–	85,138
Total expenditure		<u>41,277</u>	<u>6,548</u>	<u>47,825</u>	<u>160,142</u>
Net income/(expenditure)		<u>30,049</u>	<u>92,999</u>	<u>123,048</u>	<u>(94,202)</u>
Transfers between funds		54,999	(54,999)	–	–
Net movement in funds		<u>85,048</u>	<u>38,000</u>	<u>123,048</u>	<u>(94,202)</u>
Reconciliation of funds					
Total funds brought forward		227,753	–	227,753	321,955
Total funds carried forward		<u>312,801</u>	<u>38,000</u>	<u>350,801</u>	<u>227,753</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

Sunderland Deaf Society

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	303,800	222,822
Current assets			
Debtors	14	33,849	849
Cash at bank and in hand		13,452	4,282
		<u>47,301</u>	<u>5,131</u>
Creditors: amounts falling due within one year	15	<u>300</u>	<u>200</u>
Net current assets		<u>47,001</u>	<u>4,931</u>
Total assets less current liabilities		<u>350,801</u>	<u>227,753</u>
Net assets		<u>350,801</u>	<u>227,753</u>
Funds of the charity			
Restricted funds		38,000	–
Unrestricted funds		<u>312,801</u>	<u>227,753</u>
Total charity funds	16	<u>350,801</u>	<u>227,753</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 May 2026, and are signed on behalf of the board by:

L Connolly
Trustee

The notes on pages 6 to 14 form part of these financial statements.

Sunderland Deaf Society

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 39 North Bridge Street, Sunderland, Tyne & Wear, SR5 1AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	2,580	–	2,580
Sunderland Deaf Centre Trading Ltd	5,000	33,000	38,000
Becoming Visible	10,230	–	10,230
Durham Freemans	–	1,230	1,230
McCarthy Stone Foundation	–	750	750
Grants			
Sir James Knott Trust	–	25,000	25,000
The National Lottery Awards for All England	–	20,000	20,000
Sunderland City Council - Empowering Communities	15,625	–	15,625
Sunderland Voluntary Sector Alliance	–	4,999	4,999
Sported Foundation	–	2,000	2,000
Cash4Kids	–	2,568	2,568
Hospital of God Greatham	1,500	–	1,500
Screwfix Foundation	–	5,000	5,000
The Inman Charity	–	5,000	5,000
	<u>34,935</u>	<u>99,547</u>	<u>134,482</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,465	—	1,465
Sunderland Deaf Centre Trading Ltd	16,960	—	16,960
Becoming Visible	4,200	—	4,200
Gift Aid	1,123	—	1,123
Grants			
Sir James Knott Trust	—	25,000	25,000
The Ballinger Trust	1,000	—	1,000
The Joicey Trust	1,500	—	1,500
Community Foundation	1,500	—	1,500
	<u>27,748</u>	<u>25,000</u>	<u>52,748</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events and raffles	10,330	10,330	—	—
Group activities	—	—	1,331	1,331
	<u>10,330</u>	<u>10,330</u>	<u>1,331</u>	<u>1,331</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room hire	—	—	400	400
Rent & Admin from SDC Ltd	14,171	14,171	7,500	7,500
Miscellaneous income	11,890	11,890	3,961	3,961
	<u>26,061</u>	<u>26,061</u>	<u>11,861</u>	<u>11,861</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

7. Expenditure on charitable activities by activity type

	Total funds 2025 £	Total fund 2024 £
General fund	41,277	75,004
Durham Freemans	1,230	—
McCarthy Stone Foundation	750	—
Cash4Kids	2,568	—
Sported Foundation	2,000	—
	<u>47,825</u>	<u>75,004</u>

8. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible fixed assets held for charity's own use	—	—	85,138	85,138
	<u>—</u>	<u>—</u>	<u>85,138</u>	<u>85,138</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	371	494
Loss on disposal of tangible fixed assets	—	85,138
	<u>—</u>	<u>85,138</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	200	200
	<u>200</u>	<u>200</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	—	4,587
	<u>—</u>	<u>4,587</u>

The average head count of employees during the year was Nil (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Charitable activities	—	1
	<u>—</u>	<u>1</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 August 2024	221,340	116,829	338,169
Additions	81,349	—	81,349
At 31 July 2025	<u>302,689</u>	<u>116,829</u>	<u>419,518</u>
Depreciation			
At 1 August 2024	—	115,347	115,347
Charge for the year	—	371	371
At 31 July 2025	<u>—</u>	<u>115,718</u>	<u>115,718</u>
Carrying amount			
At 31 July 2025	<u>302,689</u>	<u>1,111</u>	<u>303,800</u>
At 31 July 2024	<u>221,340</u>	<u>1,482</u>	<u>222,822</u>

14. Debtors

	2025 £	2024 £
Amounts owed by undertakings in which the charity has a participating interest	849	849
Prepayments and accrued income	<u>33,000</u>	<u>—</u>
	<u>33,849</u>	<u>849</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>300</u>	<u>200</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
General Funds	225,520	71,326	(41,277)	54,999	310,568
40+ Club	949	—	—	—	949
Activities Fund	1,284	—	—	—	1,284
	<u>227,753</u>	<u>71,326</u>	<u>(41,277)</u>	<u>54,999</u>	<u>312,801</u>

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General Funds	317,472	40,940	(135,142)	2,250	225,520
40+ Club	949	—	—	—	949
Activities Fund	1,284	—	—	—	1,284
	<u>319,705</u>	<u>40,940</u>	<u>(135,142)</u>	<u>2,250</u>	<u>227,753</u>

Restricted funds

	At 1 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
Durham Freemans	—	1,230	(1,230)	—	—
The National Lottery	—	—	—	—	—
Awards for All England	—	20,000	—	(20,000)	—
Sir James Knott Trust	—	25,000	—	(25,000)	—
McCarthy Stone	—	—	—	—	—
Foundation	—	750	(750)	—	—
Cash4Kids	—	2,568	(2,568)	—	—
Sunderland Voluntary	—	—	—	—	—
Sector Alliance	—	4,999	—	(4,999)	—
Screwfix Foundation	—	5,000	—	(5,000)	—
Sported Foundation	—	2,000	(2,000)	—	—
The Inman Charity	—	5,000	—	—	5,000
Bar Committee fund	—	33,000	—	—	33,000
	<u>—</u>	<u>99,547</u>	<u>(6,548)</u>	<u>(54,999)</u>	<u>38,000</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

16. Analysis of charitable funds *(continued)*

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Sir James Knott Trust	–	25,000	(25,000)	–	–
Truemark Charitable Trust	2,250	–	–	(2,250)	–
	<u>2,250</u>	<u>25,000</u>	<u>(25,000)</u>	<u>(2,250)</u>	<u>–</u>

Transfers between funds represent the following:

	2025 £	2024
Capital refurbishment of building	(54,999)	–

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	303,800	–	303,800
Current assets	9,301	38,000	47,301
Creditors less than 1 year	(300)	–	(300)
Net assets	312,801	38,000	350,801

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	222,822	–	222,822
Current assets	5,131	–	5,131
Creditors less than 1 year	(200)	–	(200)
Net assets	227,753	–	227,753

18. Related parties

During the year the charity entered into the following transactions Sunderland Deaf Centre Trading Ltd, company registration number 05356093. A company in which the trustees of Sunderland Deaf Society are the sole shareholders:

Incoming resources received from Sunderland Deaf Centre Trading Ltd

	2025 £	2024
Donations made to the charity	38,720	16,960
Rent and administration charges	14,871	7,500
Reimbursed expenses paid by charity	2,013	–
Total	55,604	24,460

Accounts

Sunderland Deaf Society
Unaudited Financial Statements
31 July 2024

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Sunderland Deaf Society

Financial Statements

Year ended 31 July 2024

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Sunderland Deaf Society

Trustees' Annual Report

Year ended 31 July 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name	Sunderland Deaf Society
Charity registration number	518453
Principal office	39 North Bridge Street Sunderland Tyne & Wear SR5 1AH

The trustees

L Connolly	
M Connolly	
R Hayes	
S Cameron	
J Gordon	
E Perkin	(Appointed 18 December 2023)
M Bernacer	(Appointed 18 December 2023)
C Waggott	(Appointed 18 December 2023)

Company secretary	Lynsey Crompton
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Independent examiner	Julie Todd Tremaine Chartered Certified Accountant 19 Tremaine Close Hartlepool TS27 3LE
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Structure, governance and management

The charity is constituted by trust deed, adopted on 9th January 1987 and registered with the Charity Commission of England & Wales on 12th February 1987.

A board of 10 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

Objectives and activities

The objects of the charity are:

- (1) to provide social, recreational and educational activities for deaf and hard of hearing impaired people living in the area of benefit, regardless of race, religion, creed, disability, age, gender or sexual orientation; and
- (2) to provide advice, support and information on deaf issues.

Sunderland Deaf Society

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance

We're based at the heart of Sunderland, just down the road from the Stadium of Light, where we have a social club and host lots of other events within the club. The club is run by deaf people, with our own bar tended to by dedicated staff.

The activities and events held by the Sunderland Deaf Society are:

- Open Tuesdays for 40+ Club 11.30am to 3.30pm
- Open every fortnightly Friday evening for social and indoor sports 7pm to 11pm
- Bingo nights 3 special galas a year
- Kids Club once a month Saturday's 1 to 3pm
- Football - Open to public for all SAFC home games
- Room bookings for parties and private events available

Office room hire is available :

- Basement bar max 80 people
- Ground floor max 100 people
- First floor max 80 people (kitchen and lift access)

Financial review

The unrestricted funds held by the charity at 31 July 2024, amounted to £227,753, the free reserves of the charity i.e. those not tied up within fixed assets amount to £4,931.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

The trustees' annual report was approved on 21 August 2024 and signed on behalf of the board of trustees by:

L Connolly
Trustee

Sunderland Deaf Society

Independent Examiner's Report to the Trustees of Sunderland Deaf Society

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Sunderland Deaf Society ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Sunderland Deaf Society

Statement of Financial Activities

Year ended 31 July 2024

			2024		2023
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	4	27,748	25,000	52,748	1,100
Charitable activities	5	1,331	–	1,331	1,398
Other trading activities	6	11,861	–	11,861	19,208
Total income		<u>40,940</u>	<u>25,000</u>	<u>65,940</u>	<u>21,706</u>
Expenditure					
Expenditure on charitable activities	7	50,004	25,000	75,004	30,679
Other expenditure	8	85,138	–	85,138	–
Total expenditure		<u>135,142</u>	<u>25,000</u>	<u>160,142</u>	<u>30,679</u>
Net expenditure		<u>(94,202)</u>	<u>–</u>	<u>(94,202)</u>	<u>(8,973)</u>
Transfers between funds		2,250	(2,250)	–	–
Net movement in funds		<u>(91,952)</u>	<u>(2,250)</u>	<u>(94,202)</u>	<u>(8,973)</u>
Reconciliation of funds					
Total funds brought forward		319,705	2,250	321,955	330,928
Total funds carried forward		<u>227,753</u>	<u>–</u>	<u>227,753</u>	<u>321,955</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

Sunderland Deaf Society

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	222,822	310,488
Current assets			
Debtors	14	849	849
Cash at bank and in hand		4,282	10,818
		<u>5,131</u>	<u>11,667</u>
Creditors: amounts falling due within one year	15	<u>200</u>	<u>200</u>
Net current assets		<u>4,931</u>	<u>11,467</u>
Total assets less current liabilities		<u>227,753</u>	<u>321,955</u>
Net assets		<u>227,753</u>	<u>321,955</u>
Funds of the charity			
Restricted funds		—	2,250
Unrestricted funds		<u>227,753</u>	<u>319,705</u>
Total charity funds	16	<u>227,753</u>	<u>321,955</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 August 2024, and are signed on behalf of the board by:

L Connolly
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Sunderland Deaf Society

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 39 North Bridge Street, Sunderland, Tyne & Wear, SR5 1AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,465	—	1,465
Sunderland Deaf Centre Trading Ltd	16,960	—	16,960
Becoming Visible	4,200	—	4,200
Gift Aid	1,123	—	1,123
Grants			
Sir James Knott Trust	—	25,000	25,000
The Ballinger Trust	1,000	—	1,000
The Joicey Trust	1,500	—	1,500
Community Foundation	1,500	—	1,500
	<u>27,748</u>	<u>25,000</u>	<u>52,748</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,100	—	1,100
	<u>1,100</u>	<u>—</u>	<u>1,100</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Group activities	<u>1,331</u>	<u>1,331</u>	<u>1,398</u>	<u>1,398</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bingo surplus	–	–	51	51
Room hire	400	400	–	–
Rent & Admin from SDC Ltd	7,500	7,500	19,003	19,003
Miscellaneous income	<u>3,961</u>	<u>3,961</u>	<u>154</u>	<u>154</u>
	<u>11,861</u>	<u>11,861</u>	<u>19,208</u>	<u>19,208</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2024	Total fund 2023
	£	£	£
General fund	<u>75,004</u>	<u>75,004</u>	<u>30,679</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>85,138</u>	<u>85,138</u>	<u>–</u>	<u>–</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	494	7,086
Loss on disposal of tangible fixed assets	<u>85,138</u>	<u>—</u>

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>200</u>	<u>200</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>4,587</u>	<u>—</u>

The average head count of employees during the year was 1 (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	<u>1</u>	<u>—</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 August 2023	321,366	116,829	438,195
Additions	221,340	–	221,340
Disposals	(321,366)	–	(321,366)
At 31 July 2024	<u>221,340</u>	<u>116,829</u>	<u>338,169</u>
Depreciation			
At 1 August 2023	12,854	114,853	127,707
Charge for the year	–	494	494
Disposals	(12,854)	–	(12,854)
At 31 July 2024	<u>–</u>	<u>115,347</u>	<u>115,347</u>
Carrying amount			
At 31 July 2024	<u>221,340</u>	<u>1,482</u>	<u>222,822</u>
At 31 July 2023	<u>308,512</u>	<u>1,976</u>	<u>310,488</u>

14. Debtors

	2024 £	2023 £
Amounts owed by undertakings in which the charity has a participating interest	<u>849</u>	<u>849</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>200</u>	<u>200</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
General Funds	317,472	40,940	(135,142)	2,250	225,520
40+ Club	949	—	—	—	949
Activities Fund	1,284	—	—	—	1,284
	<u>319,705</u>	<u>40,940</u>	<u>(135,142)</u>	<u>2,250</u>	<u>227,753</u>

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
General Funds	326,445	21,706	(30,679)	—	317,472
40+ Club	949	—	—	—	949
Activities Fund	1,284	—	—	—	1,284
	<u>328,678</u>	<u>21,706</u>	<u>(30,679)</u>	<u>—</u>	<u>319,705</u>

Restricted funds

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
Sir James Knott Trust	—	25,000	(25,000)	—	—
Truemark Charitable Trust	2,250	—	—	(2,250)	—
	<u>2,250</u>	<u>25,000</u>	<u>(25,000)</u>	<u>(2,250)</u>	<u>—</u>

	At 1 August 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Truemark Charitable Trust	2,250	—	—	—	2,250
	<u>2,250</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,250</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	222,822	—	222,822
Current assets	5,131	—	5,131
Creditors less than 1 year	(200)	—	(200)
Net assets	<u>227,753</u>	<u>—</u>	<u>227,753</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	310,488	—	310,488
Current assets	9,417	2,250	11,667
Creditors less than 1 year	(200)	—	(200)
Net assets	<u>319,705</u>	<u>2,250</u>	<u>321,955</u>

18. Related parties

During the year the charity entered into the following transactions Sunderland Deaf Centre Trading Ltd, company registration number 05356093. A company in which the trustees of Sunderland Deaf Society are the sole shareholders:

Incoming resources received from Sunderland Deaf Centre Trading Ltd

	2024 £	2023
Donations made to the charity	16,960	—
Rent and administration charges	7,500	19,003
	<u>24,460</u>	<u>19,003</u>

Accounts

Sunderland Deaf Society
Unaudited Financial Statements
31 July 2021

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Sunderland Deaf Society

Financial Statements

Year ended 31 July 2021

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Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Sunderland Deaf Society

Trustees' Annual Report

Year ended 31 July 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Sunderland Deaf Society

Charity registration number 518453

Principal office 35-36 North Bridge Street
Sunderland
Tyne & Wear
SR5 1AH

The trustees

G W Birkett	
M Connolly	
A Crompton	Resigned
L Humphrey	Resigned
L Crompton	
C Waggott	
R Hayes	Resigned
F Horwood	Resigned
D L Ather	Resigned

Company secretary Lynsey Connolly

Independent examiner Censis
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Structure, governance and management

The charity is constituted by trust deed, adopted on 9th January 1987 and registered with the Charity Commission of England & Wales on 12th February 1987.

A board of 4 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

Objectives and activities

The objects of the charity are:

- (1) to provide social, recreational and educational activities for deaf and hard of hearing impaired people living in the area of benefit, regardless of race, religion, creed, disability, age, gender or sexual orientation; and
- (2) to provide advice, support and information on deaf issues.

Sunderland Deaf Society

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Achievements and performance

We're based at the heart of Sunderland, just down the road from the Stadium of Light, where we have a social club and host lots of other events within the club. The club is run by deaf people, with our own bar tended to by dedicated staff.

The activities and events held by the Sunderland Deaf Society are:

Open Tuesdays for 40+ Club 11.30am to 3.30pm

Open every fortnightly Friday evening for social and indoor sports 7pm to 11pm

Bingo nights 3 special galas a year

Kids Club once a month Saturday's 1 to 3pm

Football

Open to public for all SAFC home games

Room bookings for parties and private events available

Office room hire is available :

Basement bar max 80 people

Ground floor max 100 people

First floor max 80 people (kitchen and lift access)

Sadly due to the Coronavirus pandemic the charity was closed for many of its activities and hope to offer our usual activities once the Society is allowed to open again.

Financial review

The unrestricted funds held by the charity at 31 July 2021, amounted to £347,473, the free reserves of the charity i.e. those not tied up within fixed assets amount to £22,593.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

The trustees' annual report was approved on 26 May 2022 and signed on behalf of the board of trustees by:

G W Birkett
Trustee

Sunderland Deaf Society

Independent Examiner's Report to the Trustees of Sunderland Deaf Society

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of Sunderland Deaf Society ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Censis
Independent Examiner

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Sunderland Deaf Society
Statement of Financial Activities
Year ended 31 July 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	29,556	–	29,556	15,581
Charitable activities	5	166	–	166	10,959
Other trading activities	6	2,623	–	2,623	11,093
Total income		<u>32,345</u>	<u>–</u>	<u>32,345</u>	<u>37,633</u>
Expenditure					
Expenditure on charitable activities	7	21,075	4,725	25,800	40,885
Total expenditure		<u>21,075</u>	<u>4,725</u>	<u>25,800</u>	<u>40,885</u>
Net income/(expenditure)		<u>11,270</u>	<u>(4,725)</u>	<u>6,545</u>	<u>(3,252)</u>
Transfers between funds		15	(15)	–	–
Net movement in funds		<u>11,285</u>	<u>(4,740)</u>	<u>6,545</u>	<u>(3,252)</u>
Reconciliation of funds					
Total funds brought forward		336,188	6,990	343,178	346,430
Total funds carried forward		<u>347,473</u>	<u>2,250</u>	<u>349,723</u>	<u>343,178</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Sunderland Deaf Society
Statement of Financial Position
31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	324,880	326,051
Current assets			
Debtors	13	1,216	–
Cash at bank and in hand		24,107	17,733
		<u>25,323</u>	<u>17,733</u>
Creditors: amounts falling due within one year	14	<u>480</u>	<u>606</u>
Net current assets		<u>24,843</u>	<u>17,127</u>
Total assets less current liabilities		<u>349,723</u>	<u>343,178</u>
Net assets		<u>349,723</u>	<u>343,178</u>
Funds of the charity			
Restricted funds		2,250	6,990
Unrestricted funds		<u>347,473</u>	<u>336,188</u>
Total charity funds	15	<u>349,723</u>	<u>343,178</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 May 2022, and are signed on behalf of the board by:

G W Birkett
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Sunderland Deaf Society

Notes to the Financial Statements

Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 35-36 North Bridge Street, Sunderland, Tyne & Wear, SR5 1AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

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Basis of preparation

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The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	258	—	258
Becoming Visible	825	—	825
Grants			
Voluntary & Community WCDT Deaf	1,000	—	1,000
Covid Grant	20,087	—	20,087
Covid Job Retention Scheme	7,386	—	7,386
	<u>29,556</u>	<u>—</u>	<u>29,556</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	999	—	999
Grants			
Covid Grant	10,000	—	10,000
Covid Job Retention Scheme	1,582	—	1,582
Sunderland Culture	—	3,000	3,000
	<u>12,581</u>	<u>3,000</u>	<u>15,581</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Subscriptions	—	—	323	323
40+	—	—	5,939	5,939
Social Club/Youth fees	—	—	2,586	2,586
Sports fee	—	—	1,500	1,500
Youth Club fee & sweet shop	166	166	611	611
	<u>166</u>	<u>166</u>	<u>10,959</u>	<u>10,959</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bingo surplus	300	300	158	158
Room hire	408	408	2,467	2,467
Rent & Admin from SDC Ltd	—	—	8,453	8,453
Visitor fees	—	—	15	15
Miscellaneous income	1,915	1,915	—	—
	<u>2,623</u>	<u>2,623</u>	<u>11,093</u>	<u>11,093</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
General fund	20,320	20,320	24,172
Learning Chest Becoming Visible	—	—	250
40+ Club	755	755	7,198
Activities	—	—	880
IAG	4,048	4,048	5,842
Truemark Trust	—	—	220
Learning Chest Do You See Us	677	677	2,323
	<u>25,800</u>	<u>25,800</u>	<u>40,885</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,171</u>	<u>1,562</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	480	480

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	7,753	12,796

The average head count of employees during the year was 3 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Charitable activities	3	5

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 August 2020 and 31 July 2021	321,366	116,829	438,195
Depreciation			
At 1 August 2020	—	112,144	112,144
Charge for the year	—	1,171	1,171
At 31 July 2021	—	113,315	113,315
Carrying amount			
At 31 July 2021	321,366	3,514	324,880
At 31 July 2020	321,366	4,685	326,051

13. Debtors

	2021 £	2020 £
Amounts owed by undertakings in which the charity has a participating interest	1,216	—

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	480	480
Social security and other taxes	—	126
	<u>480</u>	<u>606</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
	£	£	£	£	£
General Funds	333,955	32,345	(21,075)	15	345,240
40+ Club	949	—	—	—	949
Activities Fund	1,284	—	—	—	1,284
	<u>336,188</u>	<u>32,345</u>	<u>(21,075)</u>	<u>15</u>	<u>347,473</u>

	At 1 August 2019	Income	Expenditure	Transfers	At 31 July 2020
	£	£	£	£	£
General Funds	328,360	29,767	(24,172)	—	333,955
40+ Club	3,892	4,255	(7,198)	—	949
Activities Fund	1,553	611	(880)	—	1,284
	<u>333,805</u>	<u>34,633</u>	<u>(32,250)</u>	<u>—</u>	<u>336,188</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2020 £	Income £	Expenditure £	Transfers £	At 31 July 2021 £
IAG	4,048	–	(4,048)	–	–
Truemark Charitable Trust	2,250	–	–	–	2,250
Learning Chest	30	–	–	(30)	–
Community Foundation Click Click Club	(15)	–	–	15	–
Sunderland Culture Do You See Us	677	–	(677)	–	–
	<u>6,990</u>	<u>–</u>	<u>(4,725)</u>	<u>(15)</u>	<u>2,250</u>

	At 1 August 2019 £	Income £	Expenditure £	Transfers £	At 31 July 2020 £
IAG	9,890	–	(5,842)	–	4,048
Truemark Charitable Trust	2,470	–	(220)	–	2,250
Learning Chest	280	–	(250)	–	30
Community Foundation Click Click Club	(15)	–	–	–	(15)
Sunderland Culture Do You See Us	–	3,000	(2,323)	–	677
	<u>12,625</u>	<u>3,000</u>	<u>(8,635)</u>	<u>–</u>	<u>6,990</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	324,880	–	324,880
Current assets	23,073	2,250	25,323
Creditors less than 1 year	(480)	–	(480)
Net assets	<u>347,473</u>	<u>2,250</u>	<u>349,723</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	326,051	–	326,051
Current assets	10,743	6,990	17,733
Creditors less than 1 year	(606)	–	(606)
Net assets	<u>336,188</u>	<u>6,990</u>	<u>343,178</u>

Accounts

Sunderland Deaf Society
Unaudited Financial Statements
31 July 2020

CENSIS

Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Sunderland Deaf Society

Financial Statements

Year ended 31 July 2020

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Sunderland Deaf Society

Trustees' Annual Report

Year ended 31 July 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2020.

Reference and administrative details

Registered charity name	Sunderland Deaf Society
Charity registration number	518453
Principal office	35-36 North Bridge Street Sunderland Tyne & Wear SR5 1AH

The trustees

G W Birkett
C Waggott
M Connolly
K Waggott
L Crompton

Company secretary	Lynsey Crompton
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Accountants	Censis Chartered accountant Exchange Building 66 Church Street Hartlepool TS24 7DN
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Structure, governance and management

The charity is constituted by trust deed, adopted on 9th January 1987 and registered with the Charity Commission of England & Wales on 12th February 1987.

A board of 5 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

Objectives and activities

The objects of the charity are:

- (1) to provide social, recreational and educational activities for deaf and hard of hearing impaired people living in the area of benefit, regardless of race, religion, creed, disability, age, gender or sexual orientation; and
- (2) to provide advice, support and information on deaf issues.

Sunderland Deaf Society

Trustees' Annual Report *(continued)*

Year ended 31 July 2020

Achievements and performance

We're based at the heart of Sunderland, just down the road from the Stadium of Light, where we have a social club and host lots of other events within the club. The club is run by deaf people, with our own bar tended to by dedicated staff.

The activities and events held by the Sunderland Deaf Society are:

Open Tuesdays for 40+ Club 11.30am to 3.30pm

Open every fortnightly Friday evening for social and indoor sports 7pm to 11pm

Bingo nights 3 special galas a year

Kids Club once a month Saturday's 1 to 3pm

Football

Open to public for all SAFC home games

Room bookings for parties and private events available

Office room hire is available :

Basement bar max 80 people

Ground floor max 100 people

First floor max 80 people (kitchen and lift access)

Financial review

The unrestricted funds held by the charity at 31 July 2020, amounted to £336,188, the free reserves of the charity i.e. those not tied up within fixed assets amount to £10,137.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

The trustees' annual report was approved on 14 January 2021 and signed on behalf of the board of trustees by:

G W Birkett
Trustee

Sunderland Deaf Society

Independent Examiner's Report to the Trustees of Sunderland Deaf Society

Year ended 31 July 2020

I report to the trustees on my examination of the financial statements of Sunderland Deaf Society ('the charity') for the year ended 31 July 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Sunderland Deaf Society

Statement of Financial Activities

31 July 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	12,581	3,000	15,581	16,818
Charitable activities	5	10,959	–	10,959	9,738
Other trading activities	6	11,093	–	11,093	17,117
Total income		<u>34,633</u>	<u>3,000</u>	<u>37,633</u>	<u>43,673</u>
Expenditure					
Expenditure on charitable activities	7	32,250	8,635	40,885	35,972
Total expenditure		<u>32,250</u>	<u>8,635</u>	<u>40,885</u>	<u>35,972</u>
Net (expenditure)/income and net movement in funds		<u>2,383</u>	<u>(5,635)</u>	<u>(3,252)</u>	<u>7,701</u>
Reconciliation of funds					
Total funds brought forward		333,805	12,625	346,430	338,729
Total funds carried forward		<u>336,188</u>	<u>6,990</u>	<u>343,178</u>	<u>346,430</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Sunderland Deaf Society
Statement of Financial Position
31 July 2020

		2020	2019
		£	£
Fixed assets			
Tangible fixed assets	12	326,051	327,613
Current assets			
Cash at bank and in hand		17,733	19,297
Creditors: amounts falling due within one year	13	606	480
Net current assets		<u>17,127</u>	<u>18,817</u>
Total assets less current liabilities		343,178	346,430
Net assets		<u>343,178</u>	<u>346,430</u>
Funds of the charity			
Restricted funds		6,990	12,625
Unrestricted funds		<u>336,188</u>	<u>333,805</u>
Total charity funds	14	<u>343,178</u>	<u>346,430</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 January 2021, and are signed on behalf of the board by:

G W Birkett
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Sunderland Deaf Society

Notes to the Financial Statements

Year ended 31 July 2020

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 35-36 North Bridge Street, Sunderland, Tyne & Wear, SR5 1AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	999	—	999
Grants			
Covid Grant	10,000	—	10,000
Covid Job Retention Scheme	1,582	—	1,582
Sunderland Culture	—	3,000	3,000
	<u>12,581</u>	<u>3,000</u>	<u>15,581</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	1,758	—	1,758
Grants			
Grants	—	9,960	9,960
Community Foundation	—	4,100	4,100
Custom House	100	900	1,000
	<u>1,858</u>	<u>14,960</u>	<u>16,818</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Subscriptions	323	—	323
40+	5,939	—	5,939
Social Club/Youth fees	2,586	—	2,586
Sports fee	1,500	—	1,500
Youth Club fee & sweet shop	611	—	611
	<u>10,959</u>	<u>—</u>	<u>10,959</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Subscriptions	577	—	577
40+	6,746	—	6,746
Social Club/Youth fees	1,257	—	1,257
Sports fee	499	—	499
Youth Club fee & sweet shop	115	—	115
Visitor fees	94	—	94
Workshop fees	—	450	450
	<u>9,288</u>	<u>450</u>	<u>9,738</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bingo surplus	158	158	—	—
Room hire	2,467	2,467	7,360	7,360
Rent & Admin from SDC Ltd	8,453	8,453	9,634	9,634
Visitor fees	15	15	—	—
Buffet	—	—	50	50
Miscellaneous income	—	—	73	73
	<u>11,093</u>	<u>11,093</u>	<u>17,117</u>	<u>17,117</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2020	Total fund 2019
	£	£	£
General fund	24,172	24,172	23,252
Learning Chest Becoming Visible	250	250	–
40+ Club	7,198	7,198	6,024
Activities	880	880	784
Children In Need	–	–	17
Custom House Click Click Club	–	–	900
IAG	5,842	5,842	2,820
Truemark Trust	220	220	360
Learning Chest Do You See Us	2,323	2,323	–
Click Click Club - Community Foundation	–	–	1,815
	<u>40,885</u>	<u>40,885</u>	<u>35,972</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>1,562</u>	<u>2,082</u>

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>480</u>	<u>480</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	<u>12,796</u>	<u>4,216</u>

The average head count of employees during the year was 5 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Charitable activities	<u>5</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 August 2019 and 31 July 2020	<u>321,366</u>	<u>116,829</u>	<u>438,195</u>
Depreciation			
At 1 August 2019	—	110,582	110,582
Charge for the year	—	<u>1,562</u>	<u>1,562</u>
At 31 July 2020	<u>—</u>	<u>112,144</u>	<u>112,144</u>
Carrying amount			
At 31 July 2020	<u>321,366</u>	<u>4,685</u>	<u>326,051</u>
At 31 July 2019	<u>321,366</u>	<u>6,247</u>	<u>327,613</u>

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	480	480
Social security and other taxes	<u>126</u>	<u>—</u>
	<u>606</u>	<u>480</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 August 2019 £	Income £	Expenditure £	At 31 July 2020 £
General Funds	328,360	29,767	(24,172)	333,955
40+ Club	3,892	4,255	(7,198)	949
Activities Fund	<u>1,553</u>	<u>611</u>	<u>(880)</u>	<u>1,284</u>
	<u>333,805</u>	<u>34,633</u>	<u>(32,250)</u>	<u>336,188</u>

Sunderland Deaf Society

Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 2019 £	Income £	Expenditure £	At 31 July 2020 £
IAG	9,890	–	(5,842)	4,048
Truemark Charitable Trust	2,470	–	(220)	2,250
Learning Chest	280	–	(250)	30
Community Foundation Click Click Club	(15)	–	–	(15)
Sunderland Culture Do You See Us	–	3,000	(2,323)	677
	<u>12,625</u>	<u>3,000</u>	<u>(8,635)</u>	<u>6,990</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	326,051	–	326,051	327,613
Current assets	10,743	6,990	17,733	6,672
Creditors less than 1 year	(606)	–	(606)	(480)
Net assets	<u>336,188</u>	<u>6,990</u>	<u>343,178</u>	<u>333,805</u>