

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
FOR
HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

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for the year ended 31 March 2020**

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HUDDERSFIELD AND DISTRICT SOCIETY FOR THE DEAF

REPORT OF THE TRUSTEES for the year ended 31 March 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's aims are to provide support, financial, social, educational and practical help to the members of the deaf and hearing-impaired community of South Kirklees.

Significant activities

The social club have worked well together and have managed some very successful events until lockdown in March 2020, when the centre was closed until further notice.

The committee continue to meet regularly to discuss future events and the general running of the centre.

The social club have worked well together and have managed some very successful events.

We have hosted 2 very popular events this year our annual BBQ and Christmas Party, both were well attended and a healthy profit was made at each event.

We have an active volunteer group who support the committee members and help with preparation before events.

Membership subscription remains steady but more members need to be sourced to help improve attendance.

We have run 2 British Sign Language Level 1 Classes this year and a 6 week Introduction to British Sign Language classes both these have proved to be very popular.

We also ran 3 CPD courses these were all very popular and well attended.

The Mikron Theatre Company continue to hold a signed production here every year which is attended by both deaf and hearing people.

November we had Tom Bell from Sign Live to talk about their service plus a visit from one of the gentleman who walked Lands End to John 'Groats, for deaf and mental health charities. The centre was packed and well attended especially as many 'old' faces were present that night.

January there was a 'Mindfulness and wellbeing' talk to members.

Liverpool Deaf September visited for bingo and was very well received and attended. It was planned that we should return the visit in 2020.

What we have achieved under difficult circumstances this year is remarkable and we are extremely grateful to all committee members, volunteers and members for supporting Huddersfield Deaf Centre throughout this difficult year and we look forward more prosperous times.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the aims and objectives and in planning the future activities

HUDDERSFIELD AND DISTRICT SOCIETY FOR THE DEAF

REPORT OF THE TRUSTEES for the year ended 31 March 2020

FINANCIAL REVIEW

Financial position

A full report on the financial position is given by the treasurer at each executive committee meeting.

The trustees do not have a formal reserves policy but maintain sufficient funds to meet the day to day running costs of the charity.

The treasurer continues to report at the executive committee meetings that income has to be increased to maintain the centre.

FUTURE PLANS

The Management Committee has taken every opportunity to maximise the use of the premises for the benefit of the members and to attract outsiders to use the building to generate additional income.

The Centre continues to provide sign language classes for the wider community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The organisation was established when rules and regulations were adopted on 15 January 1913 (since amended 27 May 1919, 21 October 1971, 18 September 1984 and 5 August 1998), and became a registered charity on 1 October 1963.

Recruitment and appointment of new trustees

Six weeks prior to the Annual General Meeting a nomination form is placed on the notice board in the centre for members to nominate people for various posts. At the meeting the officers are then elected.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

224530

Principal address

53a Trinity Street
Huddersfield
West Yorkshire
HD1 4DN

Trustees

Mr J Lamb
Mr C O'Connell Chairman (resigned 31.7.20)
Ms J Dodds Secretary
Mrs L Redpath (appointed 10.5.20)
Mrs A Brown
Mrs C Regan (appointed 8.11.19)
Mrs S Bradley (appointed 8.11.19)

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Bankers

Barclays Bank Plc
17 Market Place
Huddersfield
HD1 2AB

Solicitors

Eaton Smith LLP
14 High Street
Huddersfield
HD1 2AB

Advisers

Barclays Wealth
Ground Floor
East Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms J Dodds - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

Independent examiner's report to the trustees of Huddersfield and District Society for the Deaf

I report to the charity trustees on my examination of the accounts of Huddersfield and District Society for the Deaf (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Kevin Winterburn
ACA
Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

Date:

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,388	-	1,388	691
Charitable activities					
Charitable Activities		1,744	-	1,744	2,439
Courses		18,573	-	18,573	11,331
Social Clubs		530	-	530	1,114
Bar Activities		3,316	-	3,316	3,450
Investment income	3	10	-	10	20
Total		25,561	-	25,561	19,045
EXPENDITURE ON					
Charitable activities					
Charitable Activities		-	-	-	-
Courses		8,762	-	8,762	5,987
Bar Activities		897	-	897	2,338
Support Costs					
		14,180	1,700	15,880	16,347
Governance Costs		1,576	-	1,576	1,086
Total		25,415	1,700	27,115	25,758
Net gains on investments		-	-	-	67
NET INCOME/(EXPENDITURE)		146	(1,700)	(1,554)	(6,646)
RECONCILIATION OF FUNDS					
Total funds brought forward		253,371	13,100	266,471	273,117
TOTAL FUNDS CARRIED FORWARD		253,517	11,400	264,917	266,471

The notes form part of these financial statements

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**BALANCE SHEET
31 March 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	191,880	6,804	198,684	201,081
Investments	8	53,879	-	53,879	53,879
		<u>245,759</u>	<u>6,804</u>	<u>252,563</u>	<u>254,960</u>
CURRENT ASSETS					
Stocks	9	550	-	550	541
Debtors	10	120	-	120	118
Cash at bank and in hand		8,766	4,596	13,362	13,926
		<u>9,436</u>	<u>4,596</u>	<u>14,032</u>	<u>14,585</u>
CREDITORS					
Amounts falling due within one year	11	(1,678)	-	(1,678)	(3,074)
NET CURRENT ASSETS		<u>7,758</u>	<u>4,596</u>	<u>12,354</u>	<u>11,511</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>253,517</u>	<u>11,400</u>	<u>264,917</u>	<u>266,471</u>
NET ASSETS		<u><u>253,517</u></u>	<u><u>11,400</u></u>	<u><u>264,917</u></u>	<u><u>266,471</u></u>

The notes form part of these financial statements

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**BALANCE SHEET - continued
31 March 2020**

FUNDS	12		
Unrestricted funds:			
General fund		250,685	250,539
Revaluation Fund		2,832	2,832
		<u>253,517</u>	<u>253,371</u>
Restricted funds:			
Fixed Assets		7,385	8,951
Drama fund		1,015	1,149
Common Good Trust		3,000	3,000
		<u>11,400</u>	<u>13,100</u>
TOTAL FUNDS		<u><u>264,917</u></u>	<u><u>266,471</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
..... and were signed on its behalf by:

.....
Ms J Dodds - Trustee

.....
Mrs A Brown - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standard, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

Incoming resources

Donated services and facilities are included at the value to the charity where this can be quantified.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant,

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Investment income is included when receivable.

Resources expended

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the reporting fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. No depreciation is charged on the long leasehold property because the leases have approximately 900 years to run, and the book value is less than the estimated market value. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery	- 20% Reducing Balance
Fixtures and Fittings	- 20% Reducing Balance
Computer Equipment	- 20% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	1,388	691
	<u>1,388</u>	<u>691</u>

None of the donations received related to any particular activity and are therefore all unrestricted funds.

3. INVESTMENT INCOME

Fixed Asset investments are stated at market value

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

5. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	4,420	4,420
	<u>4,420</u>	<u>4,420</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Support costs	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	691	-	691
Charitable activities			
Charitable Activities	2,439	-	2,439
Courses	11,331	-	11,331
Social Clubs	1,114	-	1,114
Bar Activities	3,450	-	3,450
Investment income	20	-	20
Total	<u>19,045</u>	<u>-</u>	<u>19,045</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Courses	5,987	-	5,987
Bar Activities	2,338	-	2,338
Support Costs			
	14,222	2,125	16,347
Governance Costs	1,086	-	1,086
Total	23,633	2,125	25,758
Net gains on investments	67	-	67
NET INCOME/(EXPENDITURE)	(4,521)	(2,125)	(6,646)
RECONCILIATION OF FUNDS			
Total funds brought forward	257,892	15,225	273,117
TOTAL FUNDS CARRIED FORWARD	253,371	13,100	266,471

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2019 and 31 March 2020	215,216	29,779	25,631	6,808	277,434
DEPRECIATION					
At 1 April 2019	26,120	25,354	18,071	6,808	76,353
Charge for year	-	885	1,512	-	2,397
At 31 March 2020	26,120	26,239	19,583	6,808	78,750
NET BOOK VALUE					
At 31 March 2020	189,096	3,540	6,048	-	198,684
At 31 March 2019	189,096	4,425	7,560	-	201,081

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2019 and 31 March 2020	53,879
NET BOOK VALUE	
At 31 March 2020	53,879
At 31 March 2019	53,879

There were no investment assets outside the UK.

9. STOCKS

	2020 £	2019 £
Stocks	550	541

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments	120	118

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	814	2,230
Accruals and deferred income	864	844
	1,678	3,074

12. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	250,539	146	250,685
Revaluation Fund	2,832	-	2,832
	253,371	146	253,517
Restricted funds			
Fixed Assets	8,951	(1,566)	7,385
Drama fund	1,149	(134)	1,015
Common Good Trust	3,000	-	3,000
	13,100	(1,700)	11,400
TOTAL FUNDS	266,471	(1,554)	264,917

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,561	(25,415)	146
Restricted funds			
Fixed Assets	-	(1,566)	(1,566)
Drama fund	-	(134)	(134)
	<u>-</u>	<u>(1,700)</u>	<u>(1,700)</u>
TOTAL FUNDS	<u>25,561</u>	<u>(27,115)</u>	<u>(1,554)</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	255,060	(4,521)	250,539
Revaluation Fund	2,832	-	2,832
	<u>257,892</u>	<u>(4,521)</u>	<u>253,371</u>
Restricted funds			
Fixed Assets	10,908	(1,957)	8,951
Drama fund	1,317	(168)	1,149
Common Good Trust	3,000	-	3,000
	<u>15,225</u>	<u>(2,125)</u>	<u>13,100</u>
TOTAL FUNDS	<u>273,117</u>	<u>(6,646)</u>	<u>266,471</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	19,045	(23,633)	67	(4,521)
Restricted funds				
Fixed Assets	-	(1,957)	-	(1,957)
Drama fund	-	(168)	-	(168)
	<u>-</u>	<u>(2,125)</u>	<u>-</u>	<u>(2,125)</u>
TOTAL FUNDS	<u>19,045</u>	<u>(25,758)</u>	<u>67</u>	<u>(6,646)</u>

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	255,060	(4,375)	250,685
Revaluation Fund	2,832	-	2,832
	<u>257,892</u>	<u>(4,375)</u>	<u>253,517</u>
Restricted funds			
Fixed Assets	10,908	(3,523)	7,385
Drama fund	1,317	(302)	1,015
Common Good Trust	3,000	-	3,000
	<u>15,225</u>	<u>(3,825)</u>	<u>11,400</u>
TOTAL FUNDS	<u>273,117</u>	<u>(8,200)</u>	<u>264,917</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2020**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	44,606	(49,048)	67	(4,375)
Restricted funds				
Fixed Assets	-	(3,523)	-	(3,523)
Drama fund	-	(302)	-	(302)
	<u>-</u>	<u>(3,825)</u>	<u>-</u>	<u>(3,825)</u>
TOTAL FUNDS	<u>44,606</u>	<u>(52,873)</u>	<u>67</u>	<u>(8,200)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,388	691
Investment income		
Interest receivable - trading	10	20
Charitable activities		
Bar Takings	3,316	3,450
Car Parking Fees	1,275	1,885
Memberships	469	554
Social Club Contributions	530	1,114
Courses	18,573	11,331
	<hr/>	<hr/>
	24,163	18,334
	<hr/>	<hr/>
Total incoming resources	25,561	19,045
 EXPENDITURE		
Charitable activities		
Opening Bar Stock	541	970
Bar Purchases	906	1,025
Closing Bar Stock	(550)	(541)
TV Licence	159	155
	<hr/>	<hr/>
	1,056	1,609
 Support costs		
Management		
Wages	4,420	4,420
Rates and Water	523	510
Insurance	1,682	1,678
Light and heat	2,350	1,772
Telephone	579	586
Postage and stationery	927	847
Cleaning and Wages	1,408	1,386
Sundries	853	883
Repairs	868	852
Interpreter's Fees	-	136
Courses	8,762	6,327
Ground rent	13	7
Depreciation of tangible and heritage assets	2,397	2,996
	<hr/>	<hr/>
	24,782	22,400

This page does not form part of the statutory financial statements

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2020**

	2020 £	2019 £
Management		
Finance		
Bank charges	-	364
Governance costs		
Accountancy and legal fees	1,277	1,385
Total resources expended	27,115	25,758
Net expenditure before gains and losses	(1,554)	(6,713)
Realised recognised gains and losses		
Realised gains/losses investment	-	67
Net expenditure	<u>(1,554)</u>	<u>(6,646)</u>

This page does not form part of the statutory financial statements