

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
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**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2017**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

HUDDERSFIELD AND DISTRICT SOCIETY FOR THE DEAF

REPORT OF THE TRUSTEES for the year ended 31 March 2017

The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. 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 2015).

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 Trustees have continued to meet every month and meeting regularly was needed to sort out a lot of things, changes to the building, grants, finances, etc. Having worked hard making changes and improvements there is no need to meet so often and so from September the Trustees will meet every 6 weeks.

Membership numbers continues to remain about the same, with some moving and new ones coming in. In response to feedback from the members The Trust Board decided to reduce the Annual Membership fees this year and this also helped to attract new members.

The previous Trustee Board received a 3 year Community partnership Grant from Kirklees Council. This began well with alterations being made inside the building, new computer systems, new project development work and Pip being appointed as a member of staff part-time. As more demands came in Pip had his hours increased to full time work but overall the budget began to become over spent. The new Trustees had to make difficult decisions to save the Centre from debt, so we had to withdraw from the agreement with the Council and stop employing Pip. Pip very kindly has continued to help out but he is no longer paid, but does this voluntarily, and we are grateful to him for that. We are now in more control of our finances and made sure the future of the Centre is secure.

On the financial side applications for Grants is becoming much harder to achieve. We have had some success but overall our income was less over the last 12 months. When it comes to fund raising we have listened to the members and noticed the numbers attending on special fund raising events. Changes were made so that we had special events were 3 monthly and not every month, and these were more successful.

As for the Community Café Project and BSL classes, (BSL Level 1 and Level 2) these have gone well last year and because of requests received we are hoping to expand the range of courses, to a BSL Introductory course and Deaf Awareness. There may also be other tutors willing to come in and new run courses, such as Yoga, Healthy Eating, Mother and Toddler group etc, but they are waiting for funding before setting up the course here in our Centre. All of these will help increase our income financially.

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

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.

HUDDERSFIELD AND DISTRICT SOCIETY FOR THE DEAF

REPORT OF THE TRUSTEES for the year ended 31 March 2017

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 and is considering adding additional new courses for the wider community. The potential to provide a variety of short courses are also to be explored in the coming year to meet the needs of the members.

The Management Committee will continue to maintain the current size and where there may be retirements new ones will hopefully come forward and be recruited.

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

Mrs A Borthwick	
Mr J Lamb	- appointed 1.6.16
Mr R Taylor	
Miss T Holroyd	
Mr M Sunter	
Mr A Gudger	

Independent examiner

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

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**REPORT OF THE TRUSTEES
for the year ended 31 March 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 20 July 2017 and signed on its behalf by:

Mr M Sunter - Trustee

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

I report on the accounts for the year ended 31 March 2017 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

20 July 2017

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2017**

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,440	-	1,440	3,611
Charitable activities					
Grant Received		-	2,500	2,500	6,000
Courses		10,419	-	10,419	12,621
Social Clubs		9,608	-	9,608	13,266
Investment income	3	912	-	912	481
Other income	4	687	-	687	1,007
Total		23,066	2,500	25,566	36,986
EXPENDITURE ON					
Charitable activities					
Courses		6,843	-	6,843	6,259
Bar Activities		2,500	-	2,500	22,124
Support Costs		15,247	6,347	21,594	19,016
Trustee Wage		-	-	-	-
Total		24,590	6,347	30,937	47,399
Net gains/(losses) on investments		3,807	-	3,807	(2,647)
NET INCOME/(EXPENDITURE)		2,283	(3,847)	(1,564)	(13,060)
RECONCILIATION OF FUNDS					
Total funds brought forward		267,008	18,820	285,828	298,888
TOTAL FUNDS CARRIED FORWARD		<u>269,502</u>	<u>14,762</u>	<u>284,264</u>	<u>285,828</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

BALANCE SHEET

At 31 March 2017

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Notes				
FIXED ASSETS					
Tangible assets	8	189,118	18,704	207,822	212,384
Investments	9	<u>51,388</u>	<u>-</u>	<u>51,388</u>	<u>47,141</u>
		240,506	18,704	259,210	259,525
CURRENT ASSETS					
Stocks	10	1,125	-	1,125	1,069
Debtors	11	35	-	35	77
Cash at bank and in hand		<u>1,736</u>	<u>23,058</u>	<u>24,794</u>	<u>27,780</u>
		2,896	23,058	25,954	28,926
CREDITORS					
Amounts falling due within one year	12	(900)	-	(900)	(2,623)
NET CURRENT ASSETS/(LIABILITIES)		<u>1,996</u>	<u>23,058</u>	<u>25,054</u>	<u>26,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		242,502	41,762	284,264	285,828
NET ASSETS		<u>242,502</u>	<u>41,762</u>	<u>284,264</u>	<u>285,828</u>
FUNDS	13				
Unrestricted funds:					
General fund				266,460	264,176
Revaluation Fund				<u>2,832</u>	<u>2,832</u>
				269,292	267,008
Restricted funds:					
Kirklees				-	-
Fixed Assets				13,376	17,032
Drama fund				<u>1,596</u>	<u>1,788</u>
				14,972	18,820
TOTAL FUNDS				<u>284,264</u>	<u>285,828</u>

The notes form part of these financial statements

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

BALANCE SHEET - CONTINUED
At 31 March 2017

The financial statements were approved by the Board of Trustees on 20 July 2017 and were signed on its behalf by:

Mr M Sunter -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2017**

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 this 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 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	1,440	2,611
Legacies	-	1,000
	<u>1,440</u>	<u>3,611</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. OTHER INCOME

	2017	2016
	£	£
Other income	<u>687</u>	<u>1,007</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

6. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	<u>3,598</u>	<u>22,753</u>

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

2017	2016
<u>2</u>	<u>3</u>

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

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2017

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,411	200	3,611
Charitable activities			
Grant Received	6,000	-	6,000
Courses	12,621	-	12,621
Social Clubs	13,266	-	13,266
Investment income	481	-	481
Other income	-	1,007	1,007
Total	35,779	1,207	36,986
EXPENDITURE ON			
Charitable activities			
Courses	6,259	-	6,259
Bar Activities	3,791	18,333	22,124
Support Costs	15,925	3,091	19,016
Total	25,975	21,424	47,399
Net gains/(losses) on investments	(2,647)	-	(2,647)
NET INCOME/(EXPENDITURE)	7,157	(20,217)	(13,060)
RECONCILIATION OF FUNDS			
Total funds brought forward	259,851	39,037	298,888
TOTAL FUNDS CARRIED FORWARD	<u>267,008</u>	<u>18,820</u>	<u>285,828</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2017

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2016	215,216	29,659	25,631	6,808	277,314
Additions	<u>-</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>120</u>
At 31 March 2017	<u>215,216</u>	<u>29,779</u>	<u>25,631</u>	<u>6,808</u>	<u>277,434</u>
DEPRECIATION					
At 1 April 2016	26,120	21,136	10,866	6,808	64,930
Charge for year	<u>-</u>	<u>1,729</u>	<u>2,953</u>	<u>-</u>	<u>4,682</u>
At 31 March 2017	<u>26,120</u>	<u>22,865</u>	<u>13,819</u>	<u>6,808</u>	<u>69,612</u>
NET BOOK VALUE					
At 31 March 2017	<u>189,096</u>	<u>6,914</u>	<u>11,812</u>	<u>-</u>	<u>207,822</u>
At 31 March 2016	<u>189,096</u>	<u>8,523</u>	<u>14,765</u>	<u>-</u>	<u>212,384</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2016	47,141
Additions	906
Disposals	(466)
Revaluations	<u>3,807</u>
At 31 March 2017	<u>51,388</u>
NET BOOK VALUE	
At 31 March 2017	<u>51,388</u>
At 31 March 2016	<u>47,141</u>

There were no investment assets outside the UK.

10. STOCKS

	2017 £	2016 £
Stocks	<u>1,125</u>	<u>1,069</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2017

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Prepayments	<u>35</u>	<u>77</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Social security and other taxes	-	1,375
Accruals and deferred income	<u>900</u>	<u>1,248</u>
	<u>900</u>	<u>2,623</u>

13. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	264,176	2,284	266,460
Revaluation Fund	<u>2,832</u>	<u>-</u>	<u>2,832</u>
	267,008	2,284	269,292
Restricted funds			
Kirklees	-	-	-
Fixed Assets	17,032	(3,586)	13,446
Drama fund	<u>1,788</u>	<u>(262)</u>	<u>1,526</u>
	18,820	(3,848)	14,972
TOTAL FUNDS	<u>285,828</u>	<u>(1,564)</u>	<u>284,264</u>

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2017

13. MOVEMENT IN FUNDS - continued

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	23,066	(24,590)	3,807	2,283
Restricted funds				
Kirklees	2,500	(2,500)	-	-
Fixed Assets	<u>-</u>	<u>(3,847)</u>	<u>-</u>	<u>(3,847)</u>
	2,500	(6,347)	-	(3,847)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,566</u>	<u>(30,937)</u>	<u>3,807</u>	<u>(1,564)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

15. FIRST YEAR ADOPTION

The trustees have given due consideration to the transition to SORP FRS 102, and have concluded that any identified adjustments are not material; consequently, no changes have arisen in the comparative figures.

**HUDDERSFIELD AND DISTRICT SOCIETY FOR
THE DEAF**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,440	2,611
Legacies	<u>-</u>	<u>1,000</u>
	1,440	3,611
Investment income		
Interest receivable - trading	6	12
Investment income	<u>906</u>	<u>469</u>
	912	481
Charitable activities		
Bar Takings	5,066	7,319
Room Hire	330	570
Car Parking Fees	1,842	1,638
Memberships	783	927
Social Club Contributions	1,587	2,812
Courses	10,419	12,621
Grants	<u>2,500</u>	<u>6,000</u>
	22,527	31,887
Other income		
Other income	<u>687</u>	<u>1,007</u>
Total incoming resources	25,566	36,986
EXPENDITURE		
Charitable activities		
Opening Bar Stock	1,070	1,169
Bar Purchases	2,511	3,617
Closing Bar Stock	(1,123)	(1,070)
TV Licence	<u>150</u>	<u>75</u>
	2,608	3,791
Support costs		
Management		
Wages	3,598	22,753
Rates and Water	442	586
Insurance	1,613	1,578
Carried forward	5,653	24,917

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 2017**

	2017 £	2016 £
Management		
Brought forward	5,653	24,917
Light and heat	2,043	1,653
Telephone	884	503
Postage and stationery	1,010	769
Cleaning and Wages	1,024	996
Sundries	1,334	1,306
Repairs	1,873	1,228
Interpreter's Fees	825	1,155
Room Hire	-	(200)
Courses	7,558	6,259
Depreciation of tangible and heritage assets	<u>4,681</u>	<u>3,827</u>
	26,885	42,413
Finance		
Bank charges	385	-
Governance costs		
Accountancy and legal fees	<u>1,059</u>	<u>1,195</u>
Total resources expended	<u>30,937</u>	<u>47,399</u>
Net expenditure before gains and losses	(5,371)	(10,413)
Realised recognised gains and losses		
Realised gains/losses investment	<u>3,807</u>	<u>(2,647)</u>
Net expenditure	<u><u>(1,564)</u></u>	<u><u>(13,060)</u></u>

This page does not form part of the statutory financial statements