

Charity Registration No. 201907

PORTSMOUTH DEAF ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

PORTSMOUTH DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Howl (Chairman) Mr D Jackson Miss G Perryman (Treasurer) Mrs L Jackson Mr A Miller Mr S Hawkins Mrs D Hawkins Mrs J Howl (Secretary) Mr D Palmer Mrs B Maynard Mr W Simmons
Charity number	201907
Principal address	279 Arundel Street Fratton Portsmouth Hampshire PO1 1LX
Independent examiner	Timothy Millett ACA Jones Avens Limited 53 Kent Road Southsea Portsmouth Hampshire PO5 3HU
Bankers	NatWest 130 Commercial Road Portsmouth Hampshire PO1 1ES

PORTSMOUTH DEAF ASSOCIATION

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PORTSMOUTH DEAF ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and financial statements for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102

Objectives and activities

The charity's objects are:

- To promote the mental, moral and physical welfare of the deaf,
- To co-operate fully with national and local statutory bodies concerned with the welfare of the deaf,
- To compile and keep an accurate register,
- To assist in placing deaf persons in employment, and in the enlightenment of employers in trade board, insurance and other regulations,
- To consider vocational training for adolescent deaf,
- To arrange recreational activities,
- To provide for the spiritual needs of the deaf,
- To guard the deaf against exploitation,
- To raise funds, and
- To make the needs of the deaf better known in the community.

The policies adopted in furtherance of these objects have not changed during the year.

The trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to help and assist disabled people in the community by improving their lifestyles for the better.

Achievements and performance

Following on the previous four years under the current and past Committee, officers as well as members under my Chairmanship have seen many changes and improvements that have been made to Portsmouth Deaf Club whilst the past year has seen not as much improvement as before. I wish to give many thanks to the officers and trustees of the present Committee for their efforts in attending the monthly meetings over the past year as well as working together to cover the many issues that affect the smooth operation of the Portsmouth Deaf Association in looking after the best interests of this Association. I also wish to thank both Gina Perryman as well as David Jackson for their unstinting efforts in maintaining the necessary paperwork which is very essential both for historical and Committee records. I also wish to thank our "wheeler-dealer" Debbie Hawkins for her efforts in getting special deals for any materials and/or work needed to maintain this Deaf Centre.

As was mentioned in last year's AGM, we have seen a steady growth in regular clientele that uses our Centre for various purposes which can only assist in a steady income which is much needed. As was informed at last year's AGM, the Committee has committed to having major plans to refurbish the main hall which will involve reconfiguring the hall itself in order to maximise the space which involves having dividing walls to create two separate small halls when needed as well as creation of much needed storage space in addition to improving the existing stage. Again all of our proposals will cost money but in the long run will improve and maximise the usage of the centre, this capital will be sought through grants but also from Portsmouth Deaf Association through revenue brought in to the Centre. The Committee has strived to modernise this Centre in line with the changing needs of the community that use this Centre.

PORTSMOUTH DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

As was mentioned in last year's AGM, the purpose of Portsmouth Deaf Association is to ensure that not only there is a place where all Deaf people can meet on both social and educational basis but for other members of the local community to partake of the facilities being offered by this Centre. We must always remember that the true purpose of this Association is not only for the Deaf Community but to involve the various communities that live side by side with us all. We are also proud to say that this Association is for the benefit of any one community whatever their ethnicity, race, disability, age, gender or sexual orientation or whatever we want to meet as one community rather than separate groups. An example is the creation of KidZone which has been created and set up by Lindsay Baker for the benefit of bringing together Deaf children together with their siblings in order to participate in various activities which has been very successful indeed. This illustrates how this Association have made this possible for the good of the community.

I am more than happy to say that the financial situation of this Association has improved greatly during this current year which is largely due to the untiring efforts of our Treasurer, Ms Gina Perryman, for which the Committee is very grateful. The Portsmouth Association for the Blind still continue to use our facilities during the week which is still very helpful source of income. This is on top of other groups of different people who use the Centre facilities for their own activities. This has resulted in this Committee having a healthy bank balance and continued monthly income. Gina has been instrumental in encouraging the present Committee members to take responsibility to assist her with the improvements being made and will be made.

Before I close this presentation, I wish to thank Ann Devaney who has contributed so much to PDA as well as PDC through organising a Fayre as well as organising Psychic evenings I also wish to thank Mags Erridge who has untiringly interpreted for us at our monthly meetings as well as the past and present AGM's. Please remember that PDA is for your benefit by giving you a nice clean and safe place for you all to meet together. So please help to keep this Association going with your support. Thank you.

In conclusion, again this Association has more than met its criteria of opening its doors to the various communities alongside with the Deaf Community and giving a safe and happy place to those that use our centre for various purposes such as education, socialising, counselling, etc. I believe that we all will prosper together as we all need one another. This Association is grateful for your support and we hope that it will encourage other Deaf people to become members in the future.

Financial review

The Association had a net surplus for the year of £6,236 (2018: surplus of £15,944). At 31 March 2019 there were total funds of £159,712 (2018: £153,475), of which £154,712 were unrestricted (2018: £143,475).

Reserves

It is the policy of the charity that unrestricted free funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trust's scheme authorises the trustees to make and hold investments using the general funds of the charity. The investments are held in accordance with the trustees powers.

Risk

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 22 September 1966.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Howl (Chairman)
Mr D Jackson

PORTSMOUTH DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Miss G Perryman (Treasurer)
Mrs L Jackson
Mr A Miller
Mr S Hawkins
Mrs D Hawkins
Mrs J Howl (Secretary)
Mr D Palmer
Mrs B Maynard
Mr W Simmons

The Trustees are elected/re-elected at every Annual General Meeting, normally held in September of each year, from a list of current memberships of the Association.

The Trustees and representatives from various centre users form an Executive Committee and meet once a month. The Executive Committee is responsible for ensuring the organisation carries out its objects and operates within its powers according to the constitution. This Executive Committee comprises both hearing and deaf persons who work closely with the Portsmouth Deaf Club which is constituted and run by the deaf community in Portsmouth.

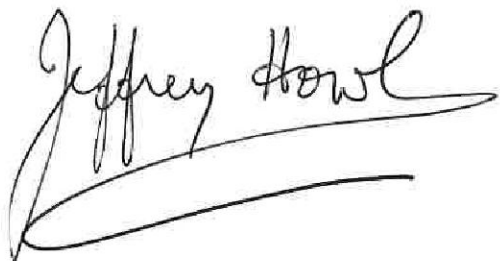
The Charity assess any related parties and includes these in the notes to the financial statements.

The trustees' report was approved by the Board of Trustees.

Mr J Howl (Chairman)

Trustee

Dated: 7 September 2019

A handwritten signature in black ink, appearing to read 'Jeffrey Howl', with a long horizontal flourish extending to the right.

PORTSMOUTH DEAF ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PORTSMOUTH DEAF ASSOCIATION

I report to the trustees on my examination of the financial statements of Portsmouth Deaf Association (the charity) for the year ended 31 March 2019.

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 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

Timothy Millett ACA

Jones Avens Limited
53 Kent Road
Southsea
Portsmouth
Hampshire
PO5 3HU

Dated: 7 September 2019

PORTSMOUTH DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income and endowments from:</u>					
Donations and legacies	2	1,412	-	1,412	2,757
Investments	3	32	-	32	6
Other income	4	35,663	-	35,663	39,150
Total income		37,107	-	37,107	41,913
<u>Expenditure on:</u>					
Charitable activities for the Deaf Community and Operation of the Deaf Centre					
	5	30,871	-	30,871	25,969
Net incoming resources before transfers		6,236	-	6,236	15,944
Gross transfers between funds		5,000	(5,000)	-	-
Net income/(expenditure) for the year/ Net movement in funds		11,236	(5,000)	6,236	15,944
Fund balances at 1 April 2018		143,476	10,000	153,476	137,531
Fund balances at 31 March 2019		154,712	5,000	159,712	153,475

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PORTSMOUTH DEAF ASSOCIATION

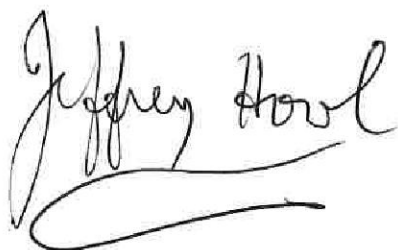
BALANCE SHEET

AS AT 31 MARCH 2019

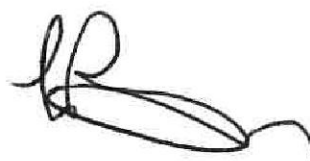
	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	8		89,245		94,946
Current assets					
Debtors	10	4,320		3,506	
Cash at bank and in hand		68,360		56,188	
		<u>72,680</u>		<u>59,694</u>	
Creditors: amounts falling due within one year	11	<u>(2,213)</u>		<u>(1,165)</u>	
Net current assets			70,467		58,529
Total assets less current liabilities			<u>159,712</u>		<u>153,475</u>
Income funds					
Restricted funds	12		5,000		10,000
<u>Unrestricted funds</u>					
Designated funds:					
Fixed asset fund		84,245		84,946	
		<u>84,245</u>		<u>84,946</u>	
General unrestricted funds	13	70,467		58,529	
		<u>154,712</u>		<u>143,475</u>	
			<u>159,712</u>		<u>153,475</u>

The financial statements were approved by the Trustees on 7 September 2019

Mr J Howl (Chairman)
Trustee



Miss G Perryman (Treasurer)
Trustee



PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Portsmouth Deaf Association is an unincorporated registered charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Expenses are included in the financial statements as they become due.

Expenses include VAT where applicable as the Charity cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings & equipment	10%-20% reducing balance or 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Freehold property is not depreciated. The building is well maintained and the residual value is such that any depreciation charge is not appropriate.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	1,412	2,757

3 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	32	6

4 Other income

	2019 £	2018 £
Rental income	6,789	6,789
Room hire	28,559	32,301
Other income	315	60
	35,663	39,150

PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

5 Charitable activities for the Deaf Community and Operation of the Deaf Centre

	2019 £	2018 £
Depreciation and impairment	5,701	5,720
Signing and interpretation	889	889
Repairs and renewals	7,797	4,887
Premises expenses	12,443	10,360
Telephone and travel	451	578
Independent examiners fees	1,008	1,200
Insurance	2,305	2,198
Sundry expenses	277	137
	<u>30,871</u>	<u>25,969</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration and one was reimbursed travelling expenses of £17 during the year (2018 - £nil).

7 Employees

There were no employees during the year.

8 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2018	79,572	71,364	150,936
At 31 March 2019	<u>79,572</u>	<u>71,364</u>	<u>150,936</u>
Depreciation and impairment			
At 1 April 2018	-	55,990	55,990
Depreciation charged in the year	-	5,701	5,701
At 31 March 2019	<u>-</u>	<u>61,691</u>	<u>61,691</u>
Carrying amount			
At 31 March 2019	<u>79,572</u>	<u>9,673</u>	<u>89,245</u>
At 31 March 2018	<u>79,572</u>	<u>15,374</u>	<u>94,946</u>

PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

8 Tangible fixed assets (Continued)

No formal valuation has been carried out on the freehold property, although the trustees believe the value to be approximately £750,000.

9 Financial instruments	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	4,320	3,023
Carrying amount of financial liabilities		
Measured at amortised cost	2,213	1,165

10 Debtors	2019 £	2018 £
Amounts falling due within one year:		
Other debtors	4,320	3,023
Prepayments and accrued income	-	483
	4,320	3,506

11 Creditors: amounts falling due within one year	2019 £	2018 £
Accruals and deferred income	2,213	1,165

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £
				Balance at 31 March 2019 £
Veolia Environmental Trust	10,000	-	-	(5,000)
				5,000

Veolia Environmental Trust donated £25,000 towards the cost of new heating and entrance doors.

PORTSMOUTH DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers
	£	£	£	£
Fixed Asset fund	84,946	-	(5,701)	5,000
	<u>84,946</u>	<u>-</u>	<u>(5,701)</u>	<u>5,000</u>
	<u>84,946</u>	<u>-</u>	<u>(5,701)</u>	<u>5,000</u>

Funds equivalent to the value of the fixed assets have been transferred to a designated fund.

14 Analysis of net assets between funds

		Restricted Funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Fund balances at 31 March 2019 are represented by:				
Tangible assets	84,245	5,000	89,245	94,946
Current assets/(liabilities)	70,467	-	70,467	58,529
	<u>154,712</u>	<u>5,000</u>	<u>159,712</u>	<u>153,475</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).