

**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

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

### Reference and administrative details

<b>Registered charity name</b>	Sunderland Deaf Society
<b>Charity registration number</b>	518453
<b>Principal office</b>	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

**Accountants** Censis  
Chartered accountant  
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 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

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#### **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

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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

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		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
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
<b>Total income</b>		<u>34,633</u>	<u>3,000</u>	<u>37,633</u>	<u>43,673</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	<u>32,250</u>	<u>8,635</u>	<u>40,885</u>	<u>35,972</u>
<b>Total expenditure</b>		<u>32,250</u>	<u>8,635</u>	<u>40,885</u>	<u>35,972</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>2,383</u>	<u>(5,635)</u>	<u>(3,252)</u>	<u>7,701</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		333,805	12,625	346,430	338,729
<b>Total funds carried forward</b>		<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.

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

# Sunderland Deaf Society

## Statement of Financial Position

31 July 2020

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

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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

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### 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

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#### 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

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### 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 £
<b>Donations</b>			
Donations	999	–	999
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	1,758	–	1,758
<b>Grants</b>			
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>

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# Sunderland Deaf Society

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

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### 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>

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# Sunderland Deaf Society

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

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### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	<b>Total funds</b> <b>2020</b>	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):

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

### 9. Independent examination fees

	<b>2020</b>	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:

	<b>2020</b>	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:

	<b>2020</b>	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).

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# Sunderland Deaf Society

## Notes to the Financial Statements *(continued)*

### Year ended 31 July 2020

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#### 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 £
<b>Cost</b>			
<b>At 1 August 2019 and 31 July 2020</b>	<u>321,366</u>	<u>116,829</u>	<u>438,195</u>
<b>Depreciation</b>			
At 1 August 2019	–	110,582	110,582
Charge for the year	–	<u>1,562</u>	<u>1,562</u>
<b>At 31 July 2020</b>	–	<u>112,144</u>	<u>112,144</u>
<b>Carrying amount</b>			
<b>At 31 July 2020</b>	<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>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	1,553	611	(880)	1,284
	<u>333,805</u>	<u>34,633</u>	<u>(32,250)</u>	<u>336,188</u>

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# Sunderland Deaf Society

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

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### 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)
<b>Net assets</b>	<u>336,188</u>	<u>6,990</u>	<u>343,178</u>	<u>333,805</u>