

**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

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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

**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 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

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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 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

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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 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**

		<b>2024</b>		<b>2023</b>	
	<b>Note</b>	Unrestricted funds <b>£</b>	Restricted funds <b>£</b>	<b>Total funds £</b>	Total funds <b>£</b>
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	27,748	25,000	52,748	1,100
Charitable activities	<b>5</b>	1,331	–	1,331	1,398
Other trading activities	<b>6</b>	11,861	–	11,861	19,208
<b>Total income</b>		<u>40,940</u>	<u>25,000</u>	<u>65,940</u>	<u>21,706</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>7</b>	50,004	25,000	75,004	30,679
Other expenditure	<b>8</b>	85,138	–	85,138	–
<b>Total expenditure</b>		<u>135,142</u>	<u>25,000</u>	<u>160,142</u>	<u>30,679</u>
<b>Net expenditure</b>		<u>(94,202)</u>	<u>–</u>	<u>(94,202)</u>	<u>(8,973)</u>
Transfers between funds		2,250	(2,250)	–	–
<b>Net movement in funds</b>		<u>(91,952)</u>	<u>(2,250)</u>	<u>(94,202)</u>	<u>(8,973)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		319,705	2,250	321,955	330,928
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	13	222,822	310,488
<b>Current assets</b>			
Debtors	14	849	849
Cash at bank and in hand		4,282	10,818
		<u>5,131</u>	<u>11,667</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>200</u>	<u>200</u>
<b>Net current assets</b>		<u>4,931</u>	<u>11,467</u>
<b>Total assets less current liabilities</b>		<u>227,753</u>	<u>321,955</u>
<b>Net assets</b>		<u>227,753</u>	<u>321,955</u>
<b>Funds of the charity</b>			
Restricted funds		–	2,250
Unrestricted funds		<u>227,753</u>	<u>319,705</u>
<b>Total charity funds</b>	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

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### 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

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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 2024

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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:

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

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
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
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	1,100	–	1,100
	<u>1,100</u>	<u>–</u>	<u>1,100</u>

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# Sunderland Deaf Society

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

Year ended 31 July 2024

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### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	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 £	<b>Total Funds 2024 £</b>	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 £	<b>Total funds 2024 £</b>	Total fund 2023 £
General fund	<u>75,004</u>	<u>75,004</u>	<u>30,679</u>

### 8. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	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>

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# Sunderland Deaf Society

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

### Year ended 31 July 2024

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#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 10. Independent examination fees

	<b>2024</b>	2023
	£	£
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:

	<b>2024</b>	2023
	£	£
Wages and salaries	4,587	–
	<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:

	<b>2024</b>	2023
	No.	No.
Charitable activities	1	–
	<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

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#### 13. Tangible fixed assets

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

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### 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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>