

Company registration number: 05382744
Charity registration number: 1110669

British Deaf History Society Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2014

Hurst & Co
Chartered Accountants
74/76 High Street
Winsford
Cheshire
CW7 2AP

British Deaf History Society Ltd

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British Deaf History Society Ltd
Reference and Administrative Details

Charity name British Deaf History Society Ltd

Charity registration number 1110669

Company registration number 05382744

StatusThe organisation is a charitable company limited by guarantee, incorporated on 4 March 2005 and registered as a charity on 1 August 2005.

Governing documentThe Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Principal office 11-13 Wilson Patten Street
Warrington
Cheshire
WA1 1PG

Registered office 11-13 Wilson Patten Street
Warrington
Cheshire
WA1 1PG

Trustees D M Webb
G J A Hay
M D Colville
G J Eagling
J A Hay
R Lee
A M Holmes
P W Jackson
R G Taylor (Resigned 1 August 2013)
M N Napier
J M T Buoy
P Merricks (Appointed 1 August 2013)

Secretary P W Jackson

President A. J. Boyce

Bankers HSBC
10 Old Woking Road
West Byfleet
Surrey Page 1
KT14 6HX

British Deaf History Society Ltd
Reference and Administrative Details

Accountant

Hurst & Co
74/76 High Street
Winsford
Cheshire
CW7 2AP

British Deaf History Society Ltd

Trustees' Report

Report of the Trustees

The trustees, who are also directors of the charity for the purposes of the Companies Act, are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2014.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum of articles of association and the Statement of Recommended Practice - Accounting and Reporting of Charities.

Objects of the Charity

The objects of the charity are to promote and advance the interest in discovery, research and preservation of the histories of deaf people, their communities, culture and language.

Report of activities and future developments

The activities of the charity are based on three key tenets:

- 1 Conservation and preservation of Deaf heritage, language and culture
- 1 The research and study of all subjects concerning the history of Deaf people and deafness
- 2 Education about Deaf history through publications, lectures and workshops

All activities of the Society shall be measured against these key tenets.

One of the main events held in the 12 months to March 2014 was the Annual General Meeting held in Warrington followed by a tour of the Deaf Museum and Archive for those attending.

Our attendance at the *Who Do You Think You Are* exhibition in London for the sixth year running was also successful, and the BDHS once again co-operated with the organisers to provide a wide range of interpreted lectures.

The Deaf History Journal

The official magazine of the BDHS, the *Deaf History Journal*, continues to feature news from the BDHS, developments in Deaf history, and articles by contributors about people and events in Deaf History, whether in the UK or overseas. The pool of contributors has included the publication of researched essays of an academic nature in the past twelve months. Photographs relating to historical events/people have been a most welcome inclusion in the *Journal*.

BDHS Publications

The only book published during this year was *From High Street to High School* which was launched at Hull Centre for the Deaf. The department remains the BDHS's major income generating operation and more new books are needed to help to generate income to sustain the Society.

British Deaf History Society Ltd

Trustees' Report

National Deaf Archives

More major collections and some smaller collections continue to be bequeathed to the National Deaf Archives and it has not been possible to catalogue them all at the date of this Report. A large part of these collections included books, photographs and memorabilia. If Members may remember, the archives, are divided into four strands:

- 1 Paper & manuscript based records and archives (including minute books, account books as well as documents);
- 2 The Images archive (photographs, films, videos);
- 3 Artefacts archive (memorabilia, deaf school or club-related items, posters, badges, commemorative items such as mugs) - this archive also includes deaf-related equipment such as old telecommunication machines and hearing aid paraphernalia;
- 4 The BDHS Library (deaf-related books, magazines etc.)

A lot of the work over the past year has involved negotiations with the Arts Council to become a recognised museum, and as a result of our application, we have had to change the title to The Deaf Museum and Archive. The museum continues to use a heavy input by a small team of volunteers without whom the Society would be in serious difficulty.

Trustees' Responsibilities in Relation to the Financial Statements

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the financial period covering this Report. In doing so, the Trustees are required to:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgements and estimates that are reasonable and prudent; and
- 3 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 19 December 2014 and signed on its behalf by:

.....

P W Jackson
Secretary

**Chartered Accountants' Report to the Trustees on the Unaudited Accounts of
British Deaf History Society Ltd**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Charity's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2014 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

.....
Hurst & Co
Chartered Accountants
19 December 2014

74/76 High Street
Winsford
Cheshire
CW7 2AP

British Deaf History Society Ltd
Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2014

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
Note	£	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary income	2	10,030	10,030
Activities for generating funds	4	6,223	6,223
Investment income	5	15	15
Total incoming resources		<u>16,268</u>	<u>16,268</u>
Resources expended			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs	6	19,713	19,713
Total resources expended		<u>19,713</u>	<u>19,713</u>
Net movements in funds		(3,445)	(3,445)
Reconciliation of funds			
Total funds brought forward		<u>28,657</u>	<u>28,657</u>
Total funds carried forward		<u><u>25,212</u></u>	<u><u>25,212</u></u>

The notes on pages 8 to 14 form an integral part of these financial statements.

British Deaf History Society Ltd (Registration number: 05382744)

Balance Sheet as at 31 March 2014

		2014		2013	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		1,272		1,595
Current assets					
Stocks and work in progress		6,344		6,877	
Debtors	12	6,047		1,013	
Cash at bank and in hand		<u>25,098</u>		<u>23,422</u>	
		37,489		31,312	
Creditors: Amounts falling due within one year	13	<u>(13,549)</u>		<u>(4,250)</u>	
Net current assets			<u>23,940</u>		<u>27,062</u>
Net assets			<u>25,212</u>		<u>28,657</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>25,212</u>		<u>28,657</u>
Total charity funds			<u>25,212</u>		<u>28,657</u>

For the financial year ended 31 March 2014, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 19 December 2014 and signed on its behalf by:

.....

J A Hay
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 16.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25% straight line basis
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British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

2 Voluntary income

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Donations and legacies			
Donations and legacies	5,160	5,160	798
Grants			
Grants - other agencies	4,870	4,870	19,480
	10,030	10,030	20,278
	10,030	10,030	20,278

3 Grants receivable

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Grants - other agencies	4,870	4,870	19,480
	4,870	4,870	19,480

4 Activities for generating funds

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Operating activity 1			
Subscriptions	1,667	1,667	1,578
Sales of books and journals	2,888	2,888	5,402
Events and fundraising	1,668	1,668	430
	6,223	6,223	7,410
	6,223	6,223	7,410

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

5 Investment income

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Interest on cash deposits	15	15	20

6 Total resources expended

	Operating activity 1 £	Total £
Direct costs		
Fundraising costs	770	770
Cost of goods sold	2,733	2,733
Employment costs	850	850
Establishment costs	2,548	2,548
Repairs and maintenance	1,194	1,194
Office expenses	2,412	2,412
Printing, posting and stationery	2,213	2,213
Equipment hire	678	678
Sundry and other costs	518	518
Cost of trustee meetings	543	543
Travel and subsistence	1,778	1,778
Advertising and promotion	609	609
Accountancy fees	300	300
Legal and professional costs	703	703
Bank charges	281	281
Depreciation of tangible fixed assets	1,583	1,583
	19,713	19,713

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... *continued*

7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

8 Net expenditure

Net expenditure is stated after charging:

	2014	2013
	£	£
Depreciation of tangible fixed assets	<u>1,583</u>	<u>1,267</u>

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2014 £	2013 £
Wages and salaries	<u>850</u>	<u>7,036</u>

No employee received emoluments of more than £60,000 during the year (2013 - No. 0). The British Deaf History Society is run mainly by volunteers..

10 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

11 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2013	5,068
Additions	<u>1,260</u>
As at 31 March 2014	<u>6,328</u>
Depreciation	
As at 1 April 2013	3,473
Charge for the year	<u>1,583</u>
As at 31 March 2014	<u>5,056</u>
Net book value	
As at 31 March 2014	<u>1,272</u>
As at 31 March 2013	<u>1,595</u>

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

12 Debtors

	2014 £	2013 £
Other debtors	41	1,013
Prepayments and accrued income	6,006	-
	6,047	1,013

13 Creditors: Amounts falling due within one year

	2014 £	2013 £
Taxation and social security	1,484	-
Accruals and deferred income	12,065	4,250
	13,549	4,250

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

16 Analysis of funds

	At 1 April 2013	Incoming resources	Resources expended	At 31 March 2014
	£	£	£	£
General Funds				
Unrestricted income fund	28,657	16,268	(19,713)	25,212
	28,657	16,268	(19,713)	25,212

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

17 Net assets by fund

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Tangible assets	1,272	1,272	1,595
Current assets	37,489	37,489	31,312
Creditors: Amounts falling due within one year	<u>(13,549)</u>	<u>(13,549)</u>	<u>(4,250)</u>
Net assets	<u>25,212</u>	<u>25,212</u>	<u>28,657</u>

British Deaf History Society Ltd
Statement of financial activities by fund Year Ended 31 March 2014

	Unrestricted income fund 2014	Unrestricted income fund 2013
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	10,030	20,278
Activities for generating funds	6,223	7,410
Investment income	15	20
Total incoming resources	<u>16,268</u>	<u>27,708</u>
Resources expended		
Costs of generating funds		
Fundraising trading: cost of goods sold and other costs	19,713	38,023
Total resources expended	<u>19,713</u>	<u>38,023</u>
Net movements in funds	(3,445)	(10,315)
Reconciliation of funds		
Total funds brought forward	28,657	38,972
Total funds carried forward	<u><u>25,212</u></u>	<u><u>28,657</u></u>

This page does not form part of the statutory financial statements.