

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 2016

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

**British Deaf History Society Ltd**

**Contents**

Reference and Administrative Details ..... 1

Trustees' Report ..... 2 to 3

Independent examiner's report ..... 4

Statement of financial activities ..... 5

Balance Sheet ..... 6

Notes to the financial statements ..... 7 to 11

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund ..... 12

**British Deaf History Society Ltd**  
**Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Charity name</b>                | British Deaf History Society Ltd  |
| <b>Charity registration number</b> | 1110669   |
| <b>Company registration number</b> | 05382744  |
| <b>Principal office</b>            | Empire Court<br>Museum Street<br>Warrington<br>Cheshire<br>WA1 1HU  |
| <b>Registered office</b>           | Empire Court<br>Museum Street<br>Warrington<br>Cheshire<br>WA1 1HU  |
| <b>Trustees</b>                    | D M Webb<br>G J A Hay (Resigned 16 October 2015)<br>M D Colville (Resigned 31 May 2016)<br>G J Eagling<br>J A Hay<br>R Lee (Resigned 11 August 2015)<br>A M Holmes<br>P W Jackson<br>M N Napier<br>J M T Buoy<br>P Merricks |
| <b>Secretary</b>                   | P W Jackson   |
| <b>President</b>                   | A. J. Boyce   |
| <b>Bankers</b>                     | HSBC<br>10 Old Woking Road<br>West Byfleet<br>Surrey<br>KT14 6HX  |
| <b>Accountant</b>                  | Hurst & Co<br>74/76 High Street<br>Winsford<br>Cheshire<br>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 2015.

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
2. The research and study of all subjects concerning the history of Deaf people and deafness
3. Education about Deaf history through publications, lectures and workshops

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

### 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*.

### Deaf Museum & Archive

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 although we have now invested in a cataloguing system called *Modes* which is involving a lot of work.

Negotiations with the Arts Council to become a recognised and accredited museum have continued throughout the year.

The Deaf Museum and Archive continues to rely on the work produced 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.

**British Deaf History Society Ltd**  
**Trustees' Report**

**Small company provisions**

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

Approved by the Board and signed on its behalf by:

.....

P W Jackson  
Secretary

Date:.....

**Independent Examiner's Report to the Trustees of  
British Deaf History Society Ltd**

I report on the accounts of the company for the year ended 31 March 2016, which are set out on pages 5 to 11.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of 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 statement 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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

.....  
G Hurst  
Hurst & Co  
Chartered Accountants

74/76 High Street  
Winsford  
Cheshire  
CW7 2AP

Date:.....

## British Deaf History Society Ltd

### Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2016

|   |      | Unrestricted<br>Funds | Total Funds<br>2016 | Total Funds<br>2015 |
|---|------|-----------------------|---------------------|---------------------|
|   | Note | £                     | £                   | £                   |
| <b>Incoming resources</b>                               |      |                       |                     |                     |
| Incoming resources from generated funds                 |      |                       |                     |                     |
| Voluntary income  | 2    | 9,983                 | 9,983               | 22,968              |
| Activities for generating funds                         | 4    | 11,421                | 11,421              | 5,019               |
| Investment income                                       | 5    | 61                    | 61                  | 33                  |
| Total incoming resources                                |      | 21,465                | 21,465              | 28,020              |
| <b>Resources expended</b>                               |      |                       |                     |                     |
| Costs of generating funds                               |      |                       |                     |                     |
| Fundraising trading: cost of goods sold and other costs | 6    | 20,626                | 20,626              | 20,278              |
| Total resources expended                                |      | 20,626                | 20,626              | 20,278              |
| Net movements in funds                                  |      | 839                   | 839                 | 7,742               |
| <b>Reconciliation of funds</b>                          |      |                       |                     |                     |
| Total funds brought forward                             |      | 32,954                | 32,954              | 25,212              |
| Total funds carried forward                             |      | 33,793                | 33,793              | 32,954              |

The notes on pages 7 to 11 form an integral part of these financial statements.

**British Deaf History Society Ltd (Registration number: 05382744)**

**Balance Sheet as at 31 March 2016**

|   |      | 2016           |               | 2015            |               |
|---|------|----------------|---------------|-----------------|---------------|
|   | Note | £              | £             | £               | £             |
| <b>Fixed assets</b>                                   |      |                |               |                 |               |
| Tangible assets                                       | 11   |                | 314           |                 | 629           |
| <b>Current assets</b>                                 |      |                |               |                 |               |
| Stocks and work in progress                           |      | 10,213         |               | 5,468           |               |
| Debtors   | 12   | 6,384          |               | 8,071           |               |
| Cash at bank and in hand                              |      | <u>21,182</u>  |               | <u>41,335</u>   |               |
|   |      | 37,779         |               | 54,874          |               |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(4,300)</u> |               | <u>(22,549)</u> |               |
| <b>Net current assets</b>                             |      |                | <u>33,479</u> |                 | <u>32,325</u> |
| <b>Net assets</b>                                     |      |                | <u>33,793</u> |                 | <u>32,954</u> |
| <b>The funds of the charity:</b>                      |      |                |               |                 |               |
| <b>Unrestricted funds</b>                             |      |                |               |                 |               |
| Unrestricted income funds                             |      |                | <u>33,793</u> |                 | <u>32,954</u> |
| <b>Total charity funds</b>                            |      |                | <u>33,793</u> |                 | <u>32,954</u> |

For the financial year ended 31 March 2016, 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 January 2015).

Approved by the Board on ..... and signed on its behalf by:

.....

P W Jackson  
Trustee



# British Deaf History Society Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2016

### 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 January 2015) 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.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

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 |
|-----------------------|-------------------------|

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... 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<br>Funds<br>£ | Total Funds<br>2016<br>£ | Total Funds<br>2015<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b> |                            |                          |                          |
| Donations and legacies        | 7,424                      | 7,424                    | 468                      |
| Gift Aid tax reclaimed        | 2,559                      | 2,559                    | -                        |
|                               | 9,983                      | 9,983                    | 468                      |
| <br><b>Grants</b>             |                            |                          |                          |
| Grants - other agencies       | -                          | -                        | 22,500                   |
|                               | 9,983                      | 9,983                    | 22,968                   |
|                               | 9,983                      | 9,983                    | 22,968                   |

### 3 Grants receivable

|                         | Unrestricted<br>Funds<br>£ | Total Funds<br>2016<br>£ | Total Funds<br>2015<br>£ |
|-------------------------|----------------------------|--------------------------|--------------------------|
| Grants - other agencies | -                          | -                        | 22,500                   |
|                         | -                          | -                        | 22,500                   |
|                         | -                          | -                        | 22,500                   |

### 4 Activities for generating funds

|                             | Unrestricted<br>Funds<br>£ | Total Funds<br>2016<br>£ | Total Funds<br>2015<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------------|
| <b>Operating activity 1</b> |                            |                          |                          |
| Subscriptions               | 518                        | 518                      | 1,150                    |
| Sales of books and journals | 8,896                      | 8,896                    | 2,890                    |
| Events and fundraising      | 541                        | 541                      | 979                      |
| Edinburgh 2015              | 1,466                      | 1,466                    | -                        |
|                             | 11,421                     | 11,421                   | 5,019                    |
|                             | 11,421                     | 11,421                   | 5,019                    |

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... *continued*

#### 5 Investment income

|                           | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2016<br/>£</b> | <b>Total Funds<br/>2015<br/>£</b> |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Interest on cash deposits | 61                                  | 61                                | 33                                |

#### 6 Total resources expended

|                                       | <b>Operating<br/>activity 1<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------------|---------------------------------------|--------------------|
| <b>Direct costs</b>                   |                                       |                    |
| Cost of goods sold                    | 1,882                                 | 1,882              |
| Establishment costs                   | 1,682                                 | 1,682              |
| Repairs and maintenance               | 300                                   | 300                |
| Office expenses                       | 977                                   | 977                |
| Printing, posting and stationery      | 2,266                                 | 2,266              |
| Subscriptions and donations           | 544                                   | 544                |
| Equipment hire                        | 566                                   | 566                |
| Sundry and other costs                | 3,552                                 | 3,552              |
| Cleaning                              | 800                                   | 800                |
| Cost of trustee meetings              | 590                                   | 590                |
| Travel and subsistence                | 5,471                                 | 5,471              |
| Advertising and promotion             | 660                                   | 660                |
| Accountancy fees                      | 300                                   | 300                |
| Legal and professional costs          | 257                                   | 257                |
| Bank charges                          | 464                                   | 464                |
| Depreciation of tangible fixed assets | 315                                   | 315                |
|                                       | <b>20,626</b>                         | <b>20,626</b>      |

#### 7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

#### 8 Net income

Net income is stated after charging:

|                                       | <b>2016<br/>£</b> | <b>2015<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| Depreciation of tangible fixed assets | 315               | 643               |

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

|                    | <b>2016</b>                  | <b>2015</b>                    |
|--------------------|------------------------------|--------------------------------|
|                    | <b>£</b>                     | <b>£</b>                       |
| Wages and salaries | <u>                    -</u> | <u>                    159</u> |

No employee received emoluments of more than £60,000 during the year (2015 - No. 0).

#### 10 Taxation

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

#### 11 Tangible fixed assets

|                                      | <b>Fixtures,<br/>fittings and<br/>equipment<br/>£</b> |
|--------------------------------------|---|
| <b>Cost</b>                          |   |
| As at 1 April 2015 and 31 March 2016 | <u>                    6,328</u>                      |
| <b>Depreciation</b>                  |   |
| As at 1 April 2015                   | 5,699   |
| Charge for the year                  | 315   |
| As at 31 March 2016                  | <u>                    6,014</u>                      |
| <b>Net book value</b>                |   |
| As at 31 March 2016                  | <u>                    314</u>                        |
| As at 31 March 2015                  | <u>                    629</u>                        |

#### 12 Debtors

|                                | <b>2016</b>                      | <b>2015</b>                      |
|--------------------------------|----------------------------------|----------------------------------|
|                                | <b>£</b>                         | <b>£</b>                         |
| Other debtors                  | 378                              | 2,065                            |
| Prepayments and accrued income | 6,006                            | 6,006                            |
|                                | <u>                    6,384</u> | <u>                    8,071</u> |

## British Deaf History Society Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 13 Creditors: Amounts falling due within one year

|                              | 2016<br>£ | 2015<br>£ |
|------------------------------|-----------|-----------|
| Taxation and social security | -         | 1,253     |
| Accruals and deferred income | 4,300     | 21,296    |
|                              | 4,300     | 22,549    |

#### 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<br>2015 | Incoming<br>resources | Resources<br>expended | At 31<br>March 2016 |
|--------------------------|--------------------|-----------------------|-----------------------|---------------------|
|                          | £                  | £                     | £                     | £                   |
| <b>General Funds</b>     |                    |                       |                       |                     |
| Unrestricted income fund | 32,954             | 21,465                | (20,626)              | 33,793              |
|                          | 32,954             | 21,465                | (20,626)              | 33,793              |

#### 17 Net assets by fund

|  | Unrestricted<br>Funds | Total Funds<br>2016 | Total Funds<br>2015 |
|--|-----------------------|---------------------|---------------------|
|  | £                     | £                   | £                   |
| Tangible assets                                | 314                   | 314                 | 629                 |
| Current assets                                 | 37,779                | 37,779              | 54,874              |
| Creditors: Amounts falling due within one year | (4,300)               | (4,300)             | (22,549)            |
| Net assets                                     | 33,793                | 33,793              | 32,954              |

**British Deaf History Society Ltd**  
**Statement of financial activities by fund Year Ended 31 March 2016**

|   | <b>Unrestricted<br/>income fund<br/>2016</b> | <b>Unrestricted<br/>income fund<br/>2015</b> |
|---|--|--|
|   | <b>£</b>                                     | <b>£</b>                                     |
| <b>Incoming resources</b>                               |  |  |
| Incoming resources from generated funds                 |  |  |
| Voluntary income  | 9,983  | 22,968                                       |
| Activities for generating funds                         | 11,421                                       | 5,019  |
| Investment income                                       | 61   | 33   |
| Total incoming resources                                | <u>21,465</u>                                | <u>28,020</u>                                |
| <b>Resources expended</b>                               |  |  |
| Costs of generating funds                               |  |  |
| Fundraising trading: cost of goods sold and other costs | <u>20,626</u>                                | <u>20,278</u>                                |
| Total resources expended                                | <u>20,626</u>                                | <u>20,278</u>                                |
| Net movements in funds                                  | 839  | 7,742  |
| <b>Reconciliation of funds</b>                          |  |  |
| Total funds brought forward                             | <u>32,954</u>                                | <u>25,212</u>                                |
| Total funds carried forward                             | <u><u>33,793</u></u>                         | <u><u>32,954</u></u>                         |

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