

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 2023

PQR Limited t/a Shires Accountants
AAT Licenced Accountant
Stapeley House
London Road
Nantwich
Cheshire
CW5 7JW

British Deaf History Society Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

British Deaf History Society Ltd

Reference and Administrative Details

Trustees	I D Depledge
	B E Bowen
	G J Eagling
	C M Nassimi-Green
	M N Napier
	P W Jackson
	R J Goulden
Secretary	P W Jackson
Charity Registration Number	1110669
Company Registration Number	05382744
	The charity is incorporated in England and Wales.
Registered Office	30 Elmwood Grove Winsford Cheshire CW7 3UD
Principal Office	British Deaf History Society Ltd Crawford House Booth Street East Manchester M13 9GH
Bankers	HSBC 12A High Street Guildford Surrey GU1 4AF

British Deaf History Society Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

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.

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 charity shall be measured against these three tenets.

Special Note re: the post-COVID-19 pandemic

Whilst the impact of the COVID-19 pandemic on the British Deaf History Society had been devastating, the availability to the BDHS of vacant space on the ground floor for the use of its Deaf Museum, Archives and Research Library, which made up the Deaf Heritage Centre, has been great blessing. We were helped by grants from the Department of Digital Culture, Media and Sport's (DCMS) Cultural Recovery Fund, to be fully open in January 2022. We were able to consolidate our settling in period and work up towards a full programme of museum openings. Although we can only accommodate up to 16 individuals comfortably and safely at any one time, we were able to welcome to the Deaf Heritage Centre a total of 267 visitors over the period 1 April 2022 to 31 March 2023. This included a number of youth groups and schoolchildren, more than we ever had at our previous premises in Warrington.

The receipt of an Arts Council grant helped to significantly improve our exhibition space within the Museum and was greatly appreciated by our visitors.

The administration of the Society continued to be delivered at the registered office based in the Secretary's home and all administrative activities continued to be carried out from that address, including the ongoing publication of the Deaf History Journal.

Some Trustee meetings were carried out through the Zoom video conferencing facility due to the train strikes affecting Trustee travel, but one meeting was held at Manchester in May 2023 attended by our Arts Council Mentor. The Annual General Meeting scheduled for November 2022 was held at Shirley Methodist Church, Croydon. It was well-attended, being the first in-person AGM available to Members since the start of the pandemic.

Public benefit

Having regard to the preceding paragraph about the impact of the COVID-19 pandemic, the Society confirms that 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 research 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.

British Deaf History Society Ltd

Trustees' Report

The Deaf Heritage Centre continued to function as a public benefit with no admission charges being made for visitors although donations were greatly encouraged resulting in large contributions to our Acquisitions Fund, This Fund is used for the purpose of acquiring new material assets for the Museum, Archives and Library.

The trustees therefore confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance, and management

Recruitment and appointment of trustees

Trustees can be elected by the existing trustees at meetings. At each annual general meeting one third of the trustees, being the longest serving, must retire, but being eligible can offer themselves for re-election. All members of the charity are entitled to vote.

Induction and training of trustees

Trustees are offered suitable training when elected and are informed of their duties and responsibilities. They are also made aware of publications and advice available from the Charity Commission. In recruiting new trustees the charity seeks those that have the appropriate skills, knowledge and experience to develop the organisation.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies as approved by the Board of Trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principle financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event, which based on previous experience, is evidence of a reduction in the recovery of cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of British Deaf History Society Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

British Deaf History Society Ltd

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 15 December 2023 and signed on its behalf by:



.....
P W Jackson
Company secretary and trustee

British Deaf History Society Ltd

Independent Examiner's Report to the trustees of British Deaf History Society Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of British Deaf History Society Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Paul Millard
AAT Licenced Accountant
Association of Accounting Technicians

Stapeley House
London Road
Nantwich
Cheshire
CW5 7JW

15 December 2023

British Deaf History Society Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	3,911	-	3,911
Charitable activities	4	-	90,945	90,945
Other trading activities	5	2,593	-	2,593
Investment income	6	212	-	212
Other income		836	-	836
Total income		<u>7,552</u>	<u>90,945</u>	<u>98,497</u>
Expenditure on:				
Raising funds	7	(2,364)	-	(2,364)
Charitable activities	8	<u>(52,287)</u>	<u>-</u>	<u>(52,287)</u>
Total expenditure		<u>(54,651)</u>	<u>-</u>	<u>(54,651)</u>
Net (expenditure)/income		(47,099)	90,945	43,846
Transfers between funds		<u>19,972</u>	<u>(19,972)</u>	<u>-</u>
Net movement in funds		(27,127)	70,973	43,846
Reconciliation of funds				
Total funds brought forward		<u>175,771</u>	<u>27,009</u>	<u>202,780</u>
Total funds carried forward	17	<u>148,644</u>	<u>97,982</u>	<u>246,626</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

British Deaf History Society Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	-	7,132	7,132
Charitable activities	4	-	60,825	60,825
Other trading activities	5	3,716	-	3,716
Investment income	6	4	-	4
Other income		14,789	-	14,789
Total income		18,509	67,957	86,466
Expenditure on:				
Raising funds	7	(6,398)	-	(6,398)
Charitable activities	8	(35,179)	(87,359)	(122,538)
Total expenditure		(41,577)	(87,359)	(128,936)
Gains/losses on investment assets		145,558	-	145,558
Net income/(expenditure)		122,490	(19,402)	103,088
Transfers between funds		(65,908)	(79,650)	(145,558)
Net movement in funds		56,582	(99,052)	(42,470)
Reconciliation of funds				
Total funds brought forward		119,188	126,063	245,251
Total funds carried forward	17	175,770	27,011	202,781

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

The notes on pages 9 to 17 form an integral part of these financial statements.

British Deaf History Society Ltd

(Registration number: 05382744)
Balance Sheet as at 31 March 2023

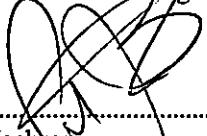
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	172,858	161,889
Current assets			
Stocks	14	2,750	3,400
Debtors	15	2,495	658
Cash at bank and in hand		69,974	38,084
		75,219	42,142
Creditors: Amounts falling due within one year	16	(1,451)	(1,250)
Net current assets		73,768	40,892
Net assets		246,626	202,781
Funds of the charity:			
Restricted income funds			
Restricted funds	17	97,982	27,011
Unrestricted income funds			
Unrestricted funds		3,085	30,212
Revaluation reserve		145,559	145,558
Total unrestricted funds		148,644	175,770
Total funds	17	246,626	202,781

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 15 December 2023 and signed on their behalf by:


.....
P W Jackson
Company secretary and trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

30 Elmwood Grove
Winsford
Cheshire
CW7 3UD

The principal place of business is:

British Deaf History Society Ltd
Crawford House
Booth Street East
Manchester
M13 9GH

These financial statements were authorised for issue by the trustees on 15 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

British Deaf History Society Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Computer equipment	25% straight line
Museum contents	no depreciation

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	3,315	-	3,315
Gift aid reclaimed	596	-	596
Total for 2023	3,911	-	3,911
Total for 2022	-	7,132	7,132

4 Income from charitable activities

	Restricted funds £	Total funds £
	90,945	90,945
Total for 2023	90,945	90,945
Total for 2022	60,825	60,825

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Sales of goods and services	2,593	2,593
Total for 2023	2,593	2,593
Total for 2022	3,716	3,716

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	212	212
Total for 2023	212	212
Total for 2022	4	4

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		2,364	2,364
Total for 2023		2,364	2,364
Total for 2022		6,398	6,398

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

				Total costs £
8 Expenditure on charitable activities				
	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	9	8,926	-	8,926
Governance costs	9	43,361	-	43,361
Total for 2023		52,287	-	52,287
Total for 2022		35,179	87,359	122,538

Total expenditure
£

In addition to the expenditure analysed above, there are also governance costs of £43,361 (2022 - £52,079) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Allocated support costs	43,361	-	43,361
Total for 2023	43,361	-	43,361
Total for 2022	35,179	16,900	52,079

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Operating leases - other assets	-	1,961
Depreciation of fixed assets	-	526

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

P W Jackson

£Nil (2022: £2,029) of expenses were reimbursed to P W Jackson during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

G J Eagling

£Nil (2022: £1,521) of expenses were reimbursed to G J Eagling during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

R J Goulden

£Nil (2022: £228) of expenses were reimbursed to R J Goulden during the year.

Trustee has been reimbursed for various travelling and accommodation expenses incurred throughout the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

12 Taxation

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

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Tangible fixed assets

	Museum contents £	Computer equipment £	Total £
Cost			
At 1 April 2022	160,311	23,561	183,872
Additions	498	14,664	15,162
At 31 March 2023	160,809	38,225	199,034
Depreciation			
At 1 April 2022	-	21,983	21,983
Charge for the year	-	4,193	4,193
At 31 March 2023	-	26,176	26,176
Net book value			
At 31 March 2023	160,809	12,049	172,858
At 31 March 2022	160,311	1,578	161,889

14 Stock

	2023 £	2022 £
Stocks	2,750	3,400

15 Debtors

	2023 £	2022 £
Prepayments	553	632
VAT recoverable	1,347	26
Other debtors	595	-
	2,495	658

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	1	-
Accruals	1,450	1,250
	1,451	1,250

British Deaf History Society Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General	30,212	7,552	(54,651)	19,972	3,085
Revaluation reserve	145,558	-	-	1	145,559
	<u>175,770</u>	<u>7,552</u>	<u>(54,651)</u>	<u>19,973</u>	<u>148,644</u>
Restricted funds					
Other	22,885	90,945	(1)	(15,847)	97,982
Acquisitions fund	4,126	-	-	(4,126)	-
Total restricted funds	<u>27,011</u>	<u>90,945</u>	<u>(1)</u>	<u>(19,973)</u>	<u>97,982</u>
Total funds	<u>202,781</u>	<u>98,497</u>	<u>(54,652)</u>	<u>-</u>	<u>246,626</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General	119,188	18,509	(41,577)	(65,908)	30,212
Revaluation reserve	-	-	-	145,558	145,558
	<u>119,188</u>	<u>18,509</u>	<u>(41,577)</u>	<u>79,650</u>	<u>175,770</u>
Restricted					
Other	126,063	67,956	(87,358)	(83,776)	22,885
Acquisitions fund	-	-	-	4,126	4,126
Total restricted funds	<u>126,063</u>	<u>67,956</u>	<u>(87,358)</u>	<u>(79,650)</u>	<u>27,011</u>
Total funds	<u>245,251</u>	<u>86,465</u>	<u>(128,935)</u>	<u>-</u>	<u>202,781</u>

British Deaf History Society Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	3,911	-
Other trading activities	2,593	3,716
Investment income	212	4
Other income	836	14,789
Total income	7,552	18,509
Expenditure on:		
Raising funds	(2,364)	(6,398)
Charitable activities	(52,287)	(35,179)
Total expenditure	(54,651)	(41,577)
Net expenditure	(47,099)	(23,068)
Transfers between funds	19,972	(65,908)
Net movement in funds	(27,127)	(88,976)
Reconciliation of funds		
Total funds brought forward	30,212	119,188
Total funds carried forward	3,085	30,212

British Deaf History Society Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	-	7,132
Charitable activities	90,945	60,825
Total income	90,945	67,957
Expenditure on:		
Charitable activities	-	(87,359)
Total expenditure	-	(87,359)
Net income/(expenditure)	90,945	(19,402)
Transfers between funds	(19,972)	(79,650)
Net movement in funds	70,973	(99,052)
Reconciliation of funds		
Total funds brought forward	27,009	126,063
Total funds carried forward	97,982	27,011

British Deaf History Society Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	3,911	7,132
Charitable activities (analysed below)	90,945	60,825
Other trading activities (analysed below)	2,593	3,716
Investment income (analysed below)	212	4
Other income (analysed below)	836	14,789
Total income	98,497	86,466
Expenditure on:		
Raising funds (analysed below)	(2,364)	(6,398)
Charitable activities (analysed below)	(52,287)	(122,538)
Total expenditure	(54,651)	(128,936)
Net income/(expenditure)	43,846	(42,470)
Transfers between funds (analysed below)	-	(145,558)
Net movement in funds	43,846	(188,028)
Reconciliation of funds		
Total funds brought forward	57,221	245,251
Total funds carried forward	101,067	57,223

British Deaf History Society Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	-	5,697
Appeals and donations	3,315	-
Gift Aid tax reclaimed	-	1,435
Gift Aid tax reclaimed	596	-
	<u>3,911</u>	<u>7,132</u>
<i>Charitable activities</i>		
Grants - other agencies	90,945	60,825
	<u>90,945</u>	<u>60,825</u>
<i>Other trading activities</i>		
Sales of purchased goods	2,593	3,716
	<u>2,593</u>	<u>3,716</u>
<i>Investment income</i>		
Interest on cash deposits	212	4
	<u>212</u>	<u>4</u>
<i>Other income</i>		
Other income	836	14,789
	<u>836</u>	<u>14,789</u>
<i>Raising funds</i>		
Opening stock	(3,400)	(7,578)
Purchases	(1,714)	(2,220)
Closing stock	2,750	3,400
	<u>(2,364)</u>	<u>(6,398)</u>
<i>Charitable activities</i>		
Travelling	-	(5,289)
Travelling	(7,750)	-
Printing, postage and stationery	-	(2,544)
Printing, postage and stationery	(1,176)	-
Consultancy fees	-	(15,142)
Management fees	-	(47,484)
Rent	-	(16,900)
Rent	(19,432)	(250)
Insurance	(3,070)	(2,216)
Repairs and maintenance	(720)	(9,020)
Telephone and fax	(1,762)	(1,372)

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

British Deaf History Society Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Computer software and maintenance costs	(5,760)	(3,978)
Printing, postage and stationery	(580)	(2,907)
Trade subscriptions	(407)	(315)
Hire of other assets (Operating leases)	(308)	(1,961)
Sundry expenses	-	(2,742)
Cost of trustee meetings	(175)	(1,060)
Accountancy fees	(1,600)	(2,360)
Legal and professional fees	(5,334)	(6,427)
Bank charges	(20)	(45)
Depreciation of office equipment	(4,193)	(526)
	<u>(52,287)</u>	<u>(122,538)</u>
<i>Transfers between funds</i>		
Funds - Transfer from another fund	(19,972)	-
Funds - Transfer from another fund	-	79,650
Funds - Transfer to another fund	-	(79,650)
Funds - Transfer to another fund	19,972	(145,558)
	<u>-</u>	<u>(145,558)</u>

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