

REGISTERED COMPANY NUMBER: SC043457 (Scotland)
REGISTERED CHARITY NUMBER: 000941

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31st October 2021
for
Deaf Services Lanarkshire

J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Deaf Services Lanarkshire

Contents of the Financial Statements
For The Year Ended 31st October 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 13
Detailed Statement of Financial Activities	14 to 15

Deaf Services Lanarkshire
Report of the Trustees
For The Year Ended 31st October 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st October 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC043457 (Scotland)

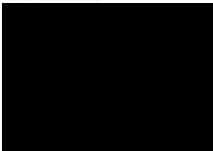
Registered Charity number

000941

Registered office

Unit 40, Fountain Business Centre
Ellis Street
Coatbridge
Lanarkshire
ML5 3AA

Trustees



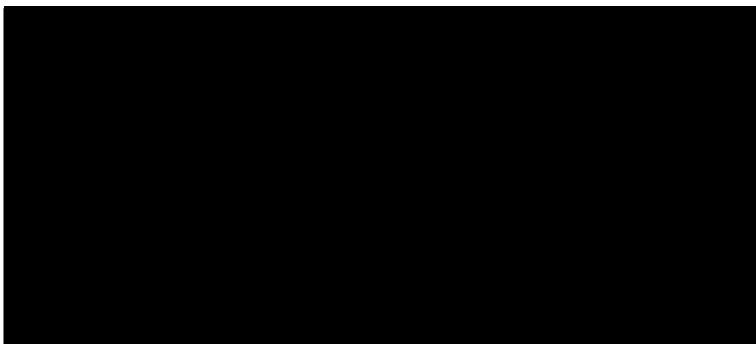
Company Secretary

Independent Examiner



CIMA
J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

Approved by order of the board of trustees on 15th July 2022 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Deaf Services Lanarkshire**

I report on the accounts for the year ended 31st October 2021 set out on pages three to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the accounts.

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.


CIMA
J S Mackie & Co Ltd
8 Douglas Street
Hamilton
Lanarkshire
ML3 0BP

15th July 2022

Deaf Services Lanarkshire

**Statement of Financial Activities
For The Year Ended 31st October 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,025	17,000	23,025	56,407
Other trading activities	3	83,640	-	83,640	132,938
Total		<u>89,665</u>	<u>17,000</u>	<u>106,665</u>	<u>189,345</u>
EXPENDITURE ON					
Raising funds		52,042	3,958	56,000	69,955
Charitable activities					
Charitable Activities		63,151	15,942	79,093	87,932
Total		<u>115,193</u>	<u>19,900</u>	<u>135,093</u>	<u>157,887</u>
NET INCOME/(EXPENDITURE)		(25,528)	(2,900)	(28,428)	31,458
RECONCILIATION OF FUNDS					
Total funds brought forward		167,809	37,268	205,077	176,237
TOTAL FUNDS CARRIED FORWARD		<u><u>142,281</u></u>	<u><u>34,368</u></u>	<u><u>176,649</u></u>	<u><u>207,695</u></u>

The notes form part of these financial statements

Deaf Services Lanarkshire

**Balance Sheet
31st October 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	2,230	-	2,230	2,971
CURRENT ASSETS					
Debtors	9	31,857	-	31,857	18,099
Cash at bank and in hand		117,732	34,368	152,100	190,297
		<u>149,589</u>	<u>34,368</u>	<u>183,957</u>	<u>208,396</u>
CREDITORS					
Amounts falling due within one year	10	(12,792)	-	(12,792)	(6,290)
		<u>136,797</u>	<u>34,368</u>	<u>171,165</u>	<u>202,106</u>
NET CURRENT ASSETS					
		<u>136,797</u>	<u>34,368</u>	<u>171,165</u>	<u>202,106</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>139,027</u>	<u>34,368</u>	<u>173,395</u>	<u>205,077</u>
NET ASSETS					
		<u>139,027</u>	<u>34,368</u>	<u>173,395</u>	<u>205,077</u>
FUNDS					
	11			<u>139,027</u>	167,809
Unrestricted funds				<u>34,368</u>	37,268
Restricted funds				<u>173,395</u>	<u>205,077</u>
TOTAL FUNDS					
				<u>173,395</u>	<u>205,077</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Deaf Services Lanarkshire

Balance Sheet - continued
31st October 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15th July 2022 and were signed on its behalf by:



The notes form part of these financial statements

Deaf Services Lanarkshire

Notes to the Financial Statements
For The Year Ended 31st October 2021

1. NOTES

Electricity costs - full electricity bill was not received until February 2021 hence the reduced cost.

WHSMITHS, SOUTER & MORRISONS - Funds are still to be spent as activities were put on hold due to lockdown rules. These activities are expected to be delivered in late 2021.

NLC 18 19 fund was not fully spent as the IT role was not fulfilled as planned and NLC are aware of this.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Interpreter services	76,819	98,545
Student fees	6,821	34,393
	<u>83,640</u>	<u>132,938</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	741	991
Hire of plant and machinery	-	553
Rent	12,302	11,277
	<u>12,302</u>	<u>11,277</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st October 2021 nor for the year ended 31st October 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	866	1,102
	<u>866</u>	<u>1,102</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Average number of staff employed	3	4
	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Deaf Services Lanarkshire

**Notes to the Financial Statements - continued
For The Year Ended 31st October 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £	
INCOME AND ENDOWMENTS FROM				
Donations and legacies	27,116	29,291	56,407	
Other trading activities	132,938	-	132,938	
Total	<u>160,054</u>	<u>29,291</u>	<u>189,345</u>	
EXPENDITURE ON				
Raising funds	51,926	18,029	69,955	
Charitable activities				
Charitable Activities	53,438	34,494	87,932	
Total	<u>105,364</u>	<u>52,523</u>	<u>157,887</u>	
NET INCOME/(EXPENDITURE)	54,690	(23,232)	31,458	
RECONCILIATION OF FUNDS				
Total funds brought forward	115,738	60,499	176,237	
TOTAL FUNDS CARRIED FORWARD	<u><u>170,428</u></u>	<u><u>37,267</u></u>	<u><u>207,695</u></u>	
8. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st November 2020 and 31st October 2021	<u>308</u>	<u>218</u>	<u>5,820</u>	<u>6,346</u>
DEPRECIATION				
At 1st November 2020	126	127	3,122	3,375
Charge for year	45	23	673	741
At 31st October 2021	<u>171</u>	<u>150</u>	<u>3,795</u>	<u>4,116</u>
NET BOOK VALUE				
At 31st October 2021	<u><u>137</u></u>	<u><u>68</u></u>	<u><u>2,025</u></u>	<u><u>2,230</u></u>
At 31st October 2020	<u><u>182</u></u>	<u><u>91</u></u>	<u><u>2,698</u></u>	<u><u>2,971</u></u>

Deaf Services Lanarkshire

**Notes to the Financial Statements - continued
For The Year Ended 31st October 2021**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade debtors		29,317	14,408
Social security and other tax		2,540	3,691
		<u>31,857</u>	<u>18,099</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
VAT		9,701	3,496
Other creditors		731	434
Accrued expenses		2,360	2,360
		<u>12,792</u>	<u>6,290</u>
11. MOVEMENT IN FUNDS			
	At	Net	At
	1/11/20	movement	31/10/21
	£	in funds	£
		£	
Unrestricted funds			
General fund	167,809	(28,782)	139,027
Restricted funds			
North Lanarkshire Council	11,626	5,374	17,000
Tesco - Hard of Hearing	270	-	270
Co-op	726	-	726
North Lanarkshire Council BSL Training	3,958	(3,958)	-
Crafts - Harper MacLeod	147	-	147
WHSMITHS	200	-	200
SEEHEAR	12,000	(527)	11,473
SOUTER	1,000	-	1,000
MORRISONS	3,552	-	3,552
North Lanarkshire Council Fund			
	<u>3,789</u>	<u>(3,789)</u>	<u>-</u>
	<u>37,268</u>	<u>(2,900)</u>	<u>34,368</u>
TOTAL FUNDS	<u>205,077</u>	<u>(31,682)</u>	<u>173,395</u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2021

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,665	(118,447)	(28,782)
Restricted funds			
North Lanarkshire Council	17,000	(11,626)	5,374
North Lanarkshire Council BSL Training SEEHEAR	-	(3,958)	(3,958)
North Lanarkshire Council Fund	-	(527)	(527)
	-	(3,789)	(3,789)
	<u>17,000</u>	<u>(19,900)</u>	<u>(2,900)</u>
TOTAL FUNDS	<u><u>106,665</u></u>	<u><u>(138,347)</u></u>	<u><u>(31,682)</u></u>

Comparatives for movement in funds

	At 1/11/19 £	Net movement in funds £	At 31/10/20 £
Unrestricted funds			
General fund	115,738	52,071	167,809
Restricted funds			
BIG LOTTERY	31,468	(31,468)	-
North Lanarkshire Council	16,243	(4,617)	11,626
Tesco - Hard of Hearing	-	270	270
Co-op	2,195	(1,469)	726
North Lanarkshire Council BSL Training	9,119	(5,161)	3,958
Greggs Foundation Keep Fit	1,134	(1,134)	-
Crafts - Harper MacLeod	340	(193)	147
WHSMITHS	-	200	200
SEEHEAR	-	12,000	12,000
SOUTER	-	1,000	1,000
MORRISONS	-	3,552	3,552
North Lanarkshire Council Fund	-	-	-
	-	3,789	3,789
	<u>60,499</u>	<u>(23,231)</u>	<u>37,268</u>
TOTAL FUNDS	<u><u>176,237</u></u>	<u><u>28,840</u></u>	<u><u>205,077</u></u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,054	(107,983)	52,071
Restricted funds			
BIG LOTTERY	-	(31,468)	(31,468)
North Lanarkshire Council	-	(4,617)	(4,617)
Tesco - Hard of Hearing	750	(480)	270
Co-op	-	(1,469)	(1,469)
North Lanarkshire Council BSL Training	-	(5,161)	(5,161)
Greggs Foundation Keep Fit	-	(1,134)	(1,134)
Crafts - Harper MacLeod	-	(193)	(193)
WHSMITHS	200	-	200
SEEHEAR	20,000	(8,000)	12,000
SOUTER	1,000	-	1,000
MORRISONS	3,552	-	3,552
North Lanarkshire Council Fund			
	3,789	-	3,789
	29,291	(52,522)	(23,231)
TOTAL FUNDS	189,345	(160,505)	28,840

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/19 £	Net movement in funds £	At 31/10/21 £
Unrestricted funds			
General fund	115,738	23,289	139,027
Restricted funds			
BIG LOTTERY	31,468	(31,468)	-
North Lanarkshire Council	16,243	757	17,000
Tesco - Hard of Hearing	-	270	270
Co-op	2,195	(1,469)	726
North Lanarkshire Council BSL Training	9,119	(9,119)	-
Greggs Foundation Keep Fit	1,134	(1,134)	-
Crafts - Harper MacLeod	340	(193)	147
WHSMITHS	-	200	200
SEEHEAR	-	11,473	11,473
SOUTER	-	1,000	1,000
MORRISONS	-	3,552	3,552
	<hr/>	<hr/>	<hr/>
	60,499	(26,131)	34,368
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>176,237</u>	<u>(2,842)</u>	<u>173,395</u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,719	(226,430)	23,289
Restricted funds			
BIG LOTTERY	-	(31,468)	(31,468)
North Lanarkshire Council	17,000	(16,243)	757
Tesco - Hard of Hearing	750	(480)	270
Co-op	-	(1,469)	(1,469)
North Lanarkshire Council BSL Training	-	(9,119)	(9,119)
Greggs Foundation Keep Fit	-	(1,134)	(1,134)
Crafts - Harper MacLeod	-	(193)	(193)
WHSMITHS	200	-	200
SEEHEAR	20,000	(8,527)	11,473
SOUTER	1,000	-	1,000
MORRISONS	3,552	-	3,552
North Lanarkshire Council Fund			
	3,789	(3,789)	-
	<u>46,291</u>	<u>(72,422)</u>	<u>(26,131)</u>
TOTAL FUNDS	<u><u>296,010</u></u>	<u><u>(298,852)</u></u>	<u><u>(2,842)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st October 2021.

Deaf Services Lanarkshire

Detailed Statement of Financial Activities
For The Year Ended 31st October 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	550	5,376
Grants	17,000	29,291
HMRC JRS grant	5,173	17,215
Other income	302	4,525
	<hr/> 23,025	<hr/> 56,407
Other trading activities		
Interpreter services	76,819	98,545
Student fees	6,821	34,393
	<hr/> 83,640	<hr/> 132,938
Total incoming resources	106,665	189,345
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	866	1,102
Interpreter & note taker costs	39,677	53,634
Tutor fees	12,798	13,085
Repairs & renewals	1,784	862
Plant and machinery	45	62
Fixtures and fittings	23	31
Computer equipment	673	898
	<hr/> 55,866	<hr/> 69,674
Other trading activities		
Purchases	134	281
Charitable activities		
Wages	49,100	56,967
Social security	2,665	2,054
Pensions	1,423	190
Room hire	-	553
Rent	12,302	11,277
Rates and water	697	252
Insurance	879	879
Electricity	4,559	1,843
Telephone	1,375	1,447
Carried forward	73,000	75,462

This page does not form part of the statutory financial statements

Deaf Services Lanarkshire

Detailed Statement of Financial Activities
For The Year Ended 31st October 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	73,000	75,462
Postage and stationery	909	1,567
Training	1,752	3,338
Role Model	1,550	3,022
Computer Costs	1,241	808
Membership fees	486	514
Sundry & catering	155	1,052
SQA customised award	-	1,431
Hard of hearing	-	738
	<hr/> 79,093	<hr/> 87,932
Total resources expended	<hr/> 135,093	<hr/> 157,887
Net (expenditure)/income	<hr/> (28,428) <hr/>	<hr/> 31,458 <hr/>

This page does not form part of the statutory financial statements