

EVERYDAY LANGUAGE SOLUTIONS

England & Wales · Charity number 1091582

Details

Status	Registered
Legal form	Charitable company
Company number	04384294
Registered	2002-04-10
Register	View on the Charity Commission register

Contact

Address	Carbury House Concorde Way Preston Farm Stockton On Tees TS18 3TB
Phone	01642603203
Email	finance@everydaylanguagesolutions.co.uk
Website	www.everydaylanguagesolutions.co.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC IN THE NORTH EAST OF ENGLAND AND ELSEWHERE TO WORK FOR PROMOTING GOOD RACE RELATIONS, ENDEAVOURING TO ELIMINATE DISCRIMINATION ON GROUNDS OF RACE AND ENCOURAGING EQUALITY OF OPPORTUNITY BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS BY THE PROVISION OF AN APPROPRIATE TRANSLATION SERVICE FOR THE BENEFIT OF THOSE DISADVANTAGE BY THE INABILITY TO UNDERSTAND AND COMMUNICATE EFFECTIVELY IN ENGLISH IN SUCH A WAY TO RELIEVE POVERTY, ADVANCE EDUCATION AND PROMOTE OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE PUBLIC

Activities: The provision of professional, confidential and impartial interpretation and translation and advocacy service to the North East region, serving community groups, individuals and service providers. Encouraging local community groups to formalise their language skills to become professional translators thus enhancing their employment opportunities.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE NORTH EAST OF ENGLAND AND ELSEWHERE
- Darlington
- Durham
- Gateshead
- Hartlepool
- Middlesbrough
- Newcastle Upon Tyne City
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,143,631	£2,110,651	£409,128	9
2024-03-31	£1,499,197	£1,496,880	£376,148	8
2023-03-31	£1,356,674	£1,392,904	£373,831	9
2022-03-31	£1,185,915	£1,215,974	£410,061	9
2021-03-31	£974,660	£982,538	£440,120	10

Trustees

Name	Role	Appointed
Andrew James Nettleton		2025-01-10
BILL OVERIN		
IAN HELLAWELL		
JEFF LUPTON		
MICHAEL TURNBULL		

EVERYDAY LANGUAGE SOLUTIONS

England & Wales - Charity number 1091582

Accounts

Charity registration number 1091582 (England and Wales)

Company registration number 04384294

**EVERYDAY LANGUAGE SOLUTIONS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

EVERYDAY LANGUAGE SOLUTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Al Hellowell Mr J Lupton Mr WW Overin Mr MA Turnbull Mr AJ Nettleton Mr K Reeks	(Appointed 10 January 2025) (Appointed 9 January 2025)
Charity number (England and Wales)	1091582	
Company number	04384294	
Registered office	Carbury House Concorde Way Preston Farm Stockton on Tees TS18 3TB	
Auditor	Davies Tracey Swan House Westpoint Road Teesdale Business Park Stockton on Tees TS17 6BP	
Bankers	Unity Trust Bank Plc Four Brindletplace Birmingham B1 2JB	

EVERYDAY LANGUAGE SOLUTIONS

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EVERYDAY LANGUAGE SOLUTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the charity are (as stipulated in the Memorandum of Association, updated 2009):

For the benefit of the public in the North East of England and elsewhere to work for promoting good race relations, endeavouring to eliminate discrimination on the grounds of race and encouraging equality of opportunity between persons of different racial groups by the provision of an appropriate translation service for those disadvantaged by the inability to understand and communicate effectively in English in such a way as to relieve poverty, advance education and promote other charitable purposes.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

The main objective continues to be the provision of professional, confidential, impartial interpretation and translation services for the North East region of England serving community groups, individuals and local service providers. The charity has been able to achieve this through a structured strategy designed to build upon the good work already undertaken and to broaden its scope of operations by reaching more beneficiaries and service providers.

The charity has a general aim to improve the quality of life of the local BME community by providing support for them to access services and advice in the region and thereby facilitate their integration into the wider community. This is achieved through the provision of free training to anyone who wishes to support their local community through language assistance. The training is also available to "closed" community groups who wish to have the training and experience but not to utilise it for the benefit of others.

To provide a professional, confidential, impartial interpretation and translation service for the North East region of England serving community groups, individuals and local service providers. Giving fair and equal access for all. Ultimately resulting in the improvement of health inequalities and better health outcomes.

To encourage local community groups to formalise their language skills to become professional translators and interpreters to enhance employment opportunities. This encouragement is especially relevant to successful asylum seekers who have non recognised or non-transferable skills and qualifications to help them find employment in the UK and to relieve them from poverty.

To encourage local agencies to create an equal access to their services for non-English speakers by acknowledging the need for professional interpretation and translation services.

To identify and understand the barriers faced by ethnic minority communities and negotiate policy issues with service providers.

To support and advise all BME voluntary and community organisations in the North East to develop and maintain them effectively, understand their statutory and non-statutory rights and establish a positive relationship with mainstream service providers.

To provide educational and other bi-lingual information, including the use of audio recordings, on mainstream and local services.

To provide translation, tutor materials and translated information on mainstream and local services.

EVERYDAY LANGUAGE SOLUTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

To provide translation, tutor materials and translated information on mainstream and local services.

Key to this process has been the winning and retention of some key Service Level Agreements with local infrastructure services such as:

- County Durham and Darlington Foundation Trust.
- City Hospitals Sunderland – Awarded contract for 5 years with an option to extend to 7 years 1st December 2014. Newly amalgamated Trust incorporating South Tyneside merged onto this framework on the 31st of March 2020. New contract awarded for 4 years commenced 1st April 2022.
- North Tees and Hartlepool NHS Foundation Trust – Sole provider contract awarded for 2 years in April 2025 with option to extend to 4 years.
- NEPO framework for Interpreting and Translation services – Awarded a place again on this framework in September 2020 delivering services to local councils. Framework is for 3 years with an option to extend to 5 years. Now further extended to 2028.
- NEPO framework for BSL Interpreting services – Awarded first place again on this framework in May 2021 delivering services to local councils. Framework is for 3 years with an option to extend to 4 years. Now further extended to 2028.
- North of England Commercial Procurement Collaborative (NOECPC) took over the framework from the London Procurement Partnership (LPP) – Awarded a place on this Dynamic Purchasing System in January 2024 which supports the NHS purchasing of Interpreting and Translation services. The framework is for 4 years.
- Tees Esk and Wear Valley NHS Foundation Trust – Awarded a sole provider contract in October 2024 for 2 years with a further 2-year extension option.

The charity also provides services to a range of public, private and voluntary organisations such as solicitors, schools, local government departments, local prisons as well as voluntary sector groups such as local CAB's the Refugee Service and smaller community groups.

The charity's main areas of activity continue to be the provision of face to face interpretation services for local BME communities and asylum seekers to ensure that they received treatment, advice and support that is equitable and fair and encourages integration with the wider community.

These activities continue to be a source of sustainable income for the charity by ensuring that those organisations that can pay for the service do so. This means that the charity is not reliant upon the vagaries of public sector funding and does not have to expend physical and fiscal resources in the pursuit of donations and trust funding.

Achievements and performance

- Volunteered for our local Community Health Champion Team to help disseminate guidance, advice and training within the communities we support.
- Successfully retained our ISO 9001 certification.
- Successfully retained our cyber essentials accreditation.
- Successfully partnered with a local council to run accredited joint training for bilingual community members to become Interpreters.

EVERYDAY LANGUAGE SOLUTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The charity's principle source of funding comes from its delivery of translation and interpretation services across the Tees Valley. Key clients include local Councils, mental health providers and Hospital Trusts.

The reserves policy operated by the charity ensures that the charity has sufficient funds to operate for 3 months without the need for an income. These funds are invested to ensure that the charity, its staff and customers can be assured of a level of financial security. The funds held are more than adequate to wind up the affairs of the charity should the need arise.

The costs associated with the governance of the charity were £7,500 with £2,103,151 being expended on meeting our charitable objects. The charity currently has reserves of £387,249.

The charity has an investment approach that takes environmental, social, ethical and governance (ESG) factors into consideration in investment decisions. It is based on achieving the greatest impact from investments by both pursuing maximum financial return and ensuring investments compliment rather than undermine the wider aims of the charity. In the current financial climate, the Trustees are aware of the risks associated with an investment and continue to obtain the best return for minimum risk.

As permitted under the Companies Act 1989 and under the charity's Articles of Association, the charity has obtained insurance in respect of the Trustees liability incurred in connection with the discharge of their duties.

The charity has appointed Davies Tracey to act as the charity's accountants and auditors and have commissioned them to prepare financial statements required under the Companies and Charities Act.

Risk management

The Trustees regularly review all risks associated with the operation of the charity, be they financial, Health & Safety or employment related and have at their disposal systems and procedures to facilitate the effective management of those risks.

These policies and systems are reviewed when required by changes in legislation but as a matter of course yearly. The charity continues to have a contract with a company called Citation which looks after all the charity's policies and procedures for Health and Safety and Employment Law.

Key to the management of those risks is the reserves policy adopted by the charity to ensure that the Charity provides a stable environment for employees and beneficiaries alike.

The Charity also operates an investment policy designed to provide a maximum return with minimum risk, this is implemented in line with the Articles of Association and at the discretion of the Trustees.

Plans for future periods

1. In line with a possible decrease in demand for face to face services alongside a more competitive marketplace a programme of advanced technology solutions to deliver the same quality and level of service will continue this next financial year. The aim for the solution is to be integrated by the end of 2025.
2. To continue to consolidate the charity's position within the new contract frameworks ensuring all our clients still use our organisation as a priority. This is of paramount importance as the charity needs to be accessible through national frameworks due to organisations having less available funding to tender locally.
3. Continue to support local schools with language education and practical work experience.
4. Work closely within the local Healthwatch organisations to ensure we can continue to support those in need of our services.
5. Expand on partnership working within our local area to develop more consistent accredited Interpreter training courses.

EVERYDAY LANGUAGE SOLUTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Everyday Language Solutions (ELS) is a company limited by Guarantee incorporated on the 28th of February 2002, and registered as a charity on 10th April 2002. The liability of the members is limited to an amount not exceeding £10 per member.

The company was established under a Memorandum of Association which established the object and powers of the charitable company and is governed under its Articles of Association.

Everyday Language Solutions (ELS) is a company limited by guarantee and not having a share capital under the Companies Act 2006 governed by its Memorandum and Articles of Association dated 12th June 1997 and amended in 2008 to reflect current governance arrangements and Charitable law.

Membership to the board of trustees is open to anyone aged 18 years or over and currently there are five active members who also constitute the board of trustees.

The Trustees of ELS undertake to adhere to the three key strands of governance which cover strategic thinking, performance & risk measurement and are categorised as follows:

Corporate/fiduciary governance: The bedrock of governance. Covers oversight of finances and assets. It covers regulatory and legal compliance. It ensures internal controls regarding finance are strong and board policies regarding health & safety, data protection etc. are complied with.

Strategic governance: The Board recognise their responsibility to think and work strategically and to plan for the future. For the organisation to be successful depends on the clarity and execution of the strategy, the ability to look outward, constantly scanning the environment and the ability to adapt to a rapidly changing environment and to sometimes abrupt unexpected external changes is paramount to this success.

Impact governance: Assess the charity's performance and the impact it is having towards achieving its charitable objectives.

Each new Trustee will receive an induction into the role and responsibilities of a trustee and the operation of the charity in accordance with the Memorandum and Articles of Association.

Every Trustee will receive a copy of the Board Procedures and Protocols which cover in detail their role and the procedures that need to be followed during meetings.

Each new Trustee will be required to complete and submit such documentation as required by Companies House and the Charities Commission prior to their appointment.

Trustees are introduced to all members of staff and meet with key employees to gain a better understanding of the work of ELS. This is done on an informal basis but also makes up part of their induction to the charity.

All Trustees are encouraged to employ continuous professional development that enhances their skills as a Trustee and attend appropriate training and seminars.

The Board of Trustees shall not at any time be less than 2 in number but has no upper limit on the number of members who may become trustees.

The Trustees may at times allow the co-opting of individuals on a short term basis to provide additional support and resources to the charity as they see fit so long as such appointments are made and approved at a general meeting of the trustees.

Trustees meet on a regular basis to review the development and administration of its affairs communicated via the Director and the Finance Manager.

The Director, appointed by the trustees, will oversee the day to day running of the charity in accordance with the organisations laid down policies and procedures. To facilitate operations the Director has delegated authority, within the terms set by the Trustees for operational matters, which include financial, employment and HR performance.

EVERYDAY LANGUAGE SOLUTIONS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr I Hart	(Resigned 31 July 2025)
Mr Al Hellowell	
Mr J Lupton	
Mr WW Overin	
Mr MA Turnbull	
Mr AJ Nettleton	(Appointed 10 January 2025)
Mr K Reeks	(Appointed 9 January 2025)
Cllr S Fletcher	(Resigned 6 August 2024)

Key management personnel

Chief operating officers: W Peacock

Chief finance officer: S Jones

Statement of trustees' responsibilities

The trustees, who are also the directors of Everyday Language Solutions for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

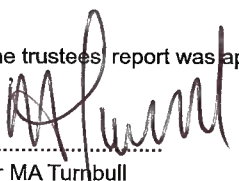
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.


.....
Mr MA Turnbull

Trustee

Date: 10/12/25.....

EVERYDAY LANGUAGE SOLUTIONS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS

Opinion

We have audited the financial statements of Everyday Language Solutions (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

EVERYDAY LANGUAGE SOLUTIONS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is the extent to which an audit conducted under ISAs (UK) is capable of detecting irregularities, including fraud. Our procedures include:

- obtaining an understanding of the legal and regulatory frameworks applicable to the charity, such as the Companies Act 2006 and relevant charity and tax legislation, and obtaining an understanding of how the charity complies with those frameworks;
- assessing the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, with audit procedures including: considering internal controls; testing supporting documentation; enquiring of the charity's management; reviewing minutes of trustees' meetings; and obtaining written confirmations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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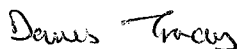
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Neasham (Senior Statutory Auditor)

For and on behalf of Davies Tracey

Chartered Accountants and Statutory Auditors

Swan House

Westpoint Road

Teesdale Business Park

Stockton on Tees

TS17 6BP

Date:17/12/25.....

EVERYDAY LANGUAGE SOLUTIONS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	2,135,349	1,495,474
Other trading activities	4	4,792	-
Investments	5	3,490	3,723
Total income		<u>2,143,631</u>	<u>1,499,197</u>
Expenditure on:			
Charitable activities	6	2,110,651	1,496,880
Total expenditure		<u>2,110,651</u>	<u>1,496,880</u>
Net income and movement in funds		32,980	2,317
Reconciliation of funds:			
Fund balances at 1 April 2024		376,148	373,831
Fund balances at 31 March 2025		<u>409,128</u>	<u>376,148</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

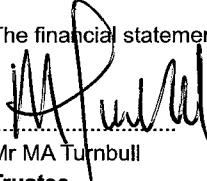
EVERYDAY LANGUAGE SOLUTIONS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		21,879		7,999
Current assets					
Debtors	13	721,584		517,192	
Cash at bank and in hand		299,999		231,491	
		<u>1,021,583</u>		<u>748,683</u>	
Creditors: amounts falling due within one year	14	<u>(634,334)</u>		<u>(380,534)</u>	
Net current assets			<u>387,249</u>		<u>368,149</u>
Total assets less current liabilities			<u>409,128</u>		<u>376,148</u>
The funds of the charity					
Unrestricted funds	16		409,128		376,148
			<u>409,128</u>		<u>376,148</u>

The financial statements were approved and authorised for issue by the trustees on ...10/12/25...


.....
Mr MA Turnbull
Trustee

Company registration number 04384294 (England and Wales)

EVERYDAY LANGUAGE SOLUTIONS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		91,418		(150,870)
Investing activities					
Purchase of tangible fixed assets		(26,400)		(268)	
Investment income received		3,490		3,723	
Net cash (used in)/generated from investing activities					
			(22,910)		3,455
Net cash generated from financing activities					
			-		-
Net increase/(decrease) in cash and cash equivalents					
			68,508		(147,415)
Cash and cash equivalents at beginning of year			231,491		378,906
Cash and cash equivalents at end of year			299,999		231,491

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Everyday Language Solutions is a private company limited by guarantee incorporated in England and Wales. The registered office is Carbury House, Concorde Way, Preston Farm, Stockton on Tees, TS18 3TB.

The nature of the charity's operations and principal activities are the provision of professional, confidential, impartial interpretation, translation services for the North East region of England serving community groups, individuals and local service providers.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% Reducing balance
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activity		
Interpretation and translation services	2,135,349	1,495,474

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4,792	-

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,490	3,723

6 Expenditure on charitable activities

	Language Services 2025 £	Language Services 2024 £
Direct costs		
Language Services	1,704,430	1,159,598
Share of support and governance costs (see note 7)		
Support	398,721	334,782
Governance	7,500	2,500
	<u>2,110,651</u>	<u>1,496,880</u>
Analysis by fund		
Unrestricted funds	<u>2,110,651</u>	<u>1,496,880</u>

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

		2025	2024
		£	£
	Basis of allocation		
Staff costs	<i>Time</i>	315,795	265,806
Depreciation	<i>Usage</i>	12,520	3,918
Operating lease charges	<i>Area</i>	21,120	19,008
Service costs	<i>Area</i>	13,395	15,924
Legal and professional	<i>Usage</i>	4,904	5,119
Administration costs	<i>Usage</i>	32,857	20,661
Bank charges	<i>Usage</i>	468	524
Sundry	<i>Usage</i>	(2,338)	3,822
Governance costs		7,500	2,500
		<u>406,221</u>	<u>337,282</u>
Analysed between:			
Language Services		<u>406,221</u>	<u>337,282</u>

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,500	2,500
Depreciation of owned tangible fixed assets	12,520	3,918
Operating lease charges	<u>21,120</u>	<u>19,008</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activities (including management and finance)	<u>9</u>	<u>8</u>

The average monthly number of full time equivalent employees was 8 (2024: 5).

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	286,123	241,433
Social security costs	20,165	14,476
Other pension costs	9,689	8,964
	<u>315,977</u>	<u>264,873</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>88,648</u>	<u>71,364</u>

The charity considers its key management personnel comprise the Chief Operating Officer and Chief Finance Officer.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	15,037	89,477	104,514
Additions	-	26,400	26,400
At 31 March 2025	<u>15,037</u>	<u>115,877</u>	<u>130,914</u>
Depreciation and impairment			
At 1 April 2024	10,268	86,247	96,515
Depreciation charged in the year	715	11,805	12,520
At 31 March 2025	<u>10,983</u>	<u>98,052</u>	<u>109,035</u>
Carrying amount			
At 31 March 2025	<u>4,054</u>	<u>17,825</u>	<u>21,879</u>
At 31 March 2024	<u>4,769</u>	<u>3,230</u>	<u>7,999</u>

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Trade debtors	685,252	475,395	
Other debtors	36,332	41,797	
	<u>721,584</u>	<u>517,192</u>	
14 Creditors: amounts falling due within one year		2025	2024
		£	£
Other taxation and social security	198,848	141,326	
Trade creditors	370,712	209,489	
Accruals and deferred income	64,774	29,719	
	<u>634,334</u>	<u>380,534</u>	
15 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes	9,689	8,964	
	<u>9,689</u>	<u>8,964</u>	

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>376,148</u>	<u>2,143,631</u>	<u>(2,110,651)</u>	<u>409,128</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>373,831</u>	<u>1,499,197</u>	<u>(1,496,880)</u>	<u>376,148</u>

EVERYDAY LANGUAGE SOLUTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

18 Cash generated from/(absorbed by) operations	2025	2024
	£	£
Surplus for the year	32,980	2,317
Adjustments for:		
Investment income recognised in statement of financial activities	(3,490)	(3,723)
Depreciation and impairment of tangible fixed assets	12,520	3,918
Movements in working capital:		
(Increase) in debtors	(204,392)	(148,044)
Increase/(decrease) in creditors	253,800	(5,338)
Cash generated from/(absorbed by) operations	91,418	(150,870)

19 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

Document Sent

Mon, 22 Dec 2025 08:52:10 GMT

Document Activity History

Document history shows most recent activity first

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Activity

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EVERYDAY LANGUAGE SOLUTIONS

England & Wales - Charity number 1091582

Accounts

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity registration number: 1091582
Company registration number: 04384294 (England and Wales)

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Reference and administration details

Charity registration number	1091582
Company registration number	04384294
Directors	J Lupton W W Overin M A Turnbull S Fletcher A I Hellowell I Hart
Registered office	Carbury House Concorde Way Preston Farm Stockton on Tees TS18 3TB
Auditor	Stephenson Coates Audit Limited West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD
Bankers	Unity Trust Bank Plc Four Brindleyplace Birmingham B1 2JB

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
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**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

Reference and administrative details

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

J Lupton
W W Overin
M A Turnbull
S Fletcher
A I Hellowell
I Hart

Key management personnel

Chief Operating Officer: W Peacock
Chief Finance Officer: S Jones

See company information page for further details.

Objectives and Activities (incl public benefit statement)

The charity's main objective is to provide professional, confidential, and impartial interpretation and translation services in the North East region of England. Their goal is to serve community groups, individuals, and local service providers, with a focus on improving the quality of life for the local BME (Black and Minority Ethnic) community. This is achieved by offering free training to individuals who wish to support their community through language assistance. Additionally, the Charity encourages community groups to formalise their language skills to become professional Interpreters, which can enhance employment opportunities, particularly for successful asylum seekers with non-recognised or non-transferable skills.

Furthermore, the Charity aims to facilitate equal access to services for non-English speakers by promoting the need for professional Interpretation and Translation services to local agencies. They also identify and address barriers faced by ethnic minority communities and negotiate policy issues with service providers. Additionally, they provide support and advice to BME voluntary and community organisations in understanding their rights, establishing positive relationships with mainstream service providers, and offering educational and bilingual resources on mainstream and local services.

The charity has successfully secured and retained several key Service Level Agreements with local infrastructure services, including County Durham and Darlington Foundation Trust, South Tyneside and Sunderland NHS Foundation Trust, North Tees and Hartlepool NHS Foundation Trust, NEPO framework for Interpreting and Translation Services, NEPO framework for BSL Interpreting services, North of England Commercial Procurement Collaborative, and Tees Esk and Wear Valley NHS Foundation Trust.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Objectives and Activities (continued)

The charity also delivers services to a wide range of public, private, and voluntary organisations, including solicitors, schools, local government departments, local prisons, and community groups such as CABs (Citizens Advice Bureaus), Refugee Service, and smaller community groups.

The primary activities of the charity involve providing face-to-face Interpretation services, ensuring equitable treatment, advice, and support for local BME communities and asylum seekers. These activities generate sustainable income, allowing the charity to operate without solely relying on public sector funding or actively seeking donations and trust funding.

This summary report provides an overview of the charity's mission, services, key partnerships, and financial sustainability, adhering to the requirements set forth in SORP-1.20, SI 2008/629-40(2)b(i)aa. Further details, including financial statements and service agreements, can be found in the complete report.

Impact and benefits of activities

The charity's work has made a significant difference in the circumstances of its beneficiaries, particularly the local BME community in the North East region of England. By providing professional, confidential, and impartial interpretation and translation services, the charity ensures that community groups, individuals, and local service providers have fair and equal access to essential services. This ultimately leads to improvements in health inequalities and better health outcomes.

The charity goes beyond interpretation and translation services by offering free training to individuals who wish to support their local community through language assistance. This training not only empowers individuals to provide language support but also encourages local community groups to formalise their language skills to become professional translators and interpreters. This initiative enhances employment opportunities, especially for successful asylum seekers with non-recognised or non-transferable skills, helping them find employment and lift themselves out of poverty.

Additionally, the charity advocates for equal access to services for non-English speakers by encouraging local agencies to acknowledge the need for professional interpretation and translation services. They identify and understand the barriers faced by ethnic minority communities and negotiate policy issues with service providers to ensure that services are inclusive and responsive to the diverse needs of the community.

Furthermore, the charity plays a vital role in providing educational and bilingual information on mainstream and local services, including the use of audio recordings for accessibility. By facilitating communication and understanding, they empower individuals to navigate and access essential services effectively.

The charity's work extends to partnerships with key local infrastructure services, such as NHS Trusts and local Councils. These partnerships ensure sustainable income for the charity and reduce dependence on public sector funding, allowing them to operate efficiently without expending significant resources on seeking donations and trust funding.

In summary, the charity's provision of interpretation and translation services, along with training, advocacy, support, and partnerships, has significantly improved the circumstances of its beneficiaries, particularly the local BME community. Their work promotes integration, reduces inequalities, enhances employment opportunities, and fosters a society that values linguistic diversity and inclusivity.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance

- Volunteered for our local Health Community Champion Team to help disseminate guidance, advice and training within the communities we support.
- Successfully retained our ISO 9001 certification.
- Successfully retained our cyber essentials accreditation.
- Successfully partnered with a local council to run accredited joint training for bilingual community members to become Interpreters.
- Commenced a program of technology upgrades to improve efficiencies.

To sustain their activities, the charity has successfully secured and retained key Service Level Agreements with local infrastructure services and organisations such as healthcare trusts and local councils.

The organisation relies upon a number of key performance indicators to assist it in defining achievement of its core Charitable and business objectives.

1. Number of beneficiaries served: This indicator measures the reach of the organisation's translation and interpreting services. It tracks the number of individuals or community groups that have accessed their services, providing an indication of the breadth of their impact.

2. Client satisfaction survey results: The organisation conducts periodic satisfaction surveys to gather feedback from clients regarding the quality and effectiveness of their translation and interpreting services. This feedback helps assess the extent to which the organisation's activities meet the needs and expectations of its beneficiaries.

3. Employment outcomes for individuals with language skills: This indicator measures the rate of successful employment achieved by individuals who have received language training and support from the organization. It indicates the effectiveness of their initiatives in enhancing employment opportunities and relieving poverty.

4. Engagement with local service providers: The organisation can track the number of local agencies and service providers that have acknowledged the importance of professional interpretation and translation services and have taken steps to create equal access. This demonstrates the impact of the organization's advocacy efforts and their success in influencing policy and practice.

5. Reduction in language barriers: This indicator measures the extent to which language barriers have been reduced as a result of the organisation's efforts. It includes metrics such as the percentage of service providers offering language support, the number of translated materials provided, or the increase in the availability of interpretation services in different settings.

6. Collaborations and partnerships: The organisation can measure the number and quality of partnerships established with other charities, local authorities, or service providers. This indicator reflects the organisation's ability to collaborate effectively and leverage resources to extend the reach and impact of their activities.

These performance indicators provide a holistic view of the organisation's achievements and outcomes. Monitoring these indicators allows the organisation to assess and report on the difference they have made in promoting good race relations, eliminating discrimination, encouraging equality of opportunity, and achieving their charitable objectives.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance (continued)

Statement on Factors Affecting Achievement of Objectives

Everyday Language Solutions, a charitable translation and interpretation organisation, has encountered significant positive and negative factors both within and outside its control that have influenced the achievement of its objectives. These factors have had implications for the charity's future plans as aligning with SORP-1.45. Below is an outline of these factors:

Positive Factors

1. Winning and retaining key service level agreements: The charity's success in securing and maintaining important contracts with local infrastructure services that provides a stable and sustainable source of income.
2. Broadening scope of operations and services: Everyday Language Solutions has implemented a strategy aimed at extending its scope of operations and serving a wider range of beneficiaries and service providers.
3. Collaboration with public, private, and voluntary organisations: The charity's partnerships with a range of public, private, and voluntary entities, including solicitors, schools, local government departments, local prisons, and community groups, have expanded its services and diversified its sources of income.

Negative Factors

1. Unforeseen events and external challenges: Like any organisation, Everyday Language Solutions has faced unforeseen events, such as the COVID-19 pandemic, which has impacted its operations and created uncertainty. Changes in public sector funding priorities and economic downturns could also pose challenges to the availability of resources and funding for the charity's initiatives. Contracts that were awarded pre pandemic have yet to be re tendered resulting in low charging structure which is not in line with the increased cost of delivering the services.
2. Policy and regulatory changes: Regulatory or policy changes regarding interpretation and translation services, funding eligibility criteria, procurement processes, a government change and new Asylum laws may affect the operational landscape and sustainability of Everyday Language Solutions. Adapting to these changes requires the organisation to continually monitor the regulatory environment and adjust its strategies accordingly.

Future Plans

Due to the aforementioned factors, Everyday Language Solutions has adopted a cautious and adaptive approach to its future plans. The charity aims to:

1. Maintain and strengthen existing partnerships: Enhancing relationships with local infrastructure services and key stakeholders is essential to ensure sustainable income and continued provision of services. Everyday Language Solutions seeks to align its future plans with these partners' priorities, anticipating potential changes and adapting its strategies accordingly.
2. Diversify income sources: While service level agreements provide stability, the charity recognises the importance of diversifying its income sources. Strategic initiatives will be undertaken to explore additional funding opportunities, such as grant applications, corporate sponsorships, and community fundraising, to mitigate the risks associated with public sector funding fluctuations.
3. Enhance operational resilience: In response to external challenges and unforeseen events, Everyday Language Solutions will continue to invest in building organisational resilience. This involves incorporating contingency plans, maintaining robust relationships with key stakeholders, and adopting flexible operational models that allow for remote or virtual service provision when faced with unforeseen circumstances.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Financial Review

During the financial year, £1,495,474 of income was recognised from charitable activities (2023: £1,353,585), £3,723 income was generated from interest on bank balances (2023: £3,088), and £1,496,880 of costs were incurred on charitable activities (2023: £1,392,904). This has resulted in a small surplus of £2,317 (2023: deficit £36,230) being recognised for the financial year.

Statement on Reserves Policy and Amounts Held

The reserves held by the charity at year end amount to £376,148 (2023: £373,831). Total reserves are unrestricted funds for the charity; the charity holds no restricted funds. The free reserves of the charity are considered to be the unrestricted reserves, less its fixed assets, which equates to £368,149 (2023: £362,182) at year end. Everyday Language Solutions, maintains a reserves policy that ensures the availability of funds for a period of a minimum of three months without relying on incoming revenue. The free reserves held by the charity remain in line with the charity's reserves policy.

The charity's reserves provide financial security for the charity, its staff, and customers. Additionally, the funds held are more than adequate to facilitate the winding up of the charity's affairs if necessary. This amount provides a safeguard against unforeseen circumstances and enables the organisation to maintain its operations and fulfill its charitable objectives in a sustainable manner. The reserves held by the charity are considered sufficient to ensure the ongoing stability and enable the charity to adapt to potential financial challenges or fluctuations in funding.

Everyday Language Solutions follows an investment approach that considers environmental, social, ethical, and governance factors (ESG) when making investment decisions. The organization aims to maximize both financial return and positive impact, ensuring that its investments align with its broader mission and values. The Trustees are mindful of the risks associated with investments and strive to achieve optimal returns while minimizing potential risks.

In compliance with the Companies Act 1989 and the charity's Articles of Association, the charity has secured insurance to cover the liability incurred by the Trustees in relation to their duties, providing an additional layer of protection to the organization.

Stephenson Coates Audit Limited have been appointed as the charity's accountants and auditors. They have been commissioned to prepare the financial statements required under the Companies and Charities Act, thereby ensuring transparent and accurate reporting of the charity's financial affairs.

By following a prudent reserves policy and managing its finances responsibly, Everyday Language Solutions can sustain its operations, ensure financial stability, and continue delivering its vital translation and interpretation services to benefit communities in the Tees Valley and beyond.

Statement on Principal Risks and Uncertainties

The Charity Trustees have identified various risks and uncertainties that may impact the operations and financial performance of the charity and its subsidiary undertakings. These risks are continuously monitored and managed to ensure the sustainability and success of the organisation.

One of the principal risks is the possible decrease in demand for the charity's services alongside an increasingly competitive marketplace. To mitigate this risk, the charity has implemented a program of advanced technology solutions including to deliver the same quality and level of service and this will continue into the next financial year. The aim for the solution was to be integrated by the end of 2023, however this has extended and the Integration has only commenced at the end of March 2024. By integrating advanced technology by early 2024, the charity aims to remain competitive and address any potential decline in demand.

Another major risk is the need to consolidate the charity's position within the new contract frameworks. It is vital for the charity to ensure that all its clients continue to prioritise the use of its services. This is particularly important due to the limited funding available for local tenders. The charity recognises the importance of being accessible through national frameworks to maintain a stable client base.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Financial Review (continued)

Furthermore, the charity aims to expand on partnership working within the local area, particularly in developing consistent and accredited Interpreter training courses. This risk requires careful collaboration and coordination with relevant stakeholders to establish high-quality training programs for interpreters. By expanding these partnerships, the charity enhances its ability to meet the demand for language assistance services while ensuring the availability of qualified interpreters.

Structure, governance and management

Everyday Language Solutions (ELS) is a company limited by Guarantee incorporated on the 28th of February 2002, and registered as a charity on 10th April 2002. The liability of the members is limited to an amount not exceeding £10 per member.

The company was established under a Memorandum of Association which established the object and powers of the charitable company and is governed under its Articles of Association.

Everyday Language Solutions (ELS) is a company limited by guarantee and not having a share capital under the Companies Act 2006 governed by its Memorandum and Articles of Association dated 12th June 1997 and amended in 2008 to reflect current governance arrangements and Charitable law.

Membership to the board of trustees is open to anyone aged 18 years or over and currently there are six active members who also constitute the board of trustees.

Every member of the charity undertakes to contribute such amount as may be required but not exceeding £10.

The board of trustees, consisting of six active members, is responsible for making strategic decisions for the charity. They adhere to three key strands of governance, namely corporate/fiduciary governance, strategic governance, and impact governance. Corporate/fiduciary governance covers oversight of finances and assets, regulatory and legal compliance, and internal controls. Strategic governance entails thinking and working strategically, planning for the future, and adapting to a changing environment. Impact governance assesses the charity's performance and its impact in achieving its charitable objectives.

New trustees receive an induction that familiarizes them with their role and responsibilities, as well as the operations of the charity in accordance with the Memorandum and Articles of Association. They also receive a copy of the Board Procedures and Protocols, which provide guidelines for meetings and roles. Trustee appointments require the completion and submission of necessary documentation to comply with Companies House and the Charities Commission.

Trustees are encouraged to engage in continuous professional development that enhances their skills and are provided with opportunities for training and seminars. They have the responsibility to meet regularly to review the development and administration of the charity's affairs, as communicated by the Chief Operating Officer and the Chief Finance Officer.

The Chief Operating Officer, appointed by the trustees, is responsible for the day-to-day running of the charity, operating within the framework of the organization's policies and procedures. They have delegated authority for operational matters, including financial, employment, and HR performance, within the terms set by the trustees.

Regarding setting pay and remuneration for key management personnel, the information provided does not specifically outline the benchmarks, parameters, or criteria used in determining their pay. However, it states that the charity has arrangements in place for setting the pay and remuneration, ensuring fairness and compliance with relevant regulations.

Risk management is an integral part of the decision-making process for the charity. The trustees regularly review risks associated with the operation of the charity, including financial, health and safety, and employment-related risks. The charity has systems and procedures in place to facilitate effective risk management. It also retains the services of a company called Citation to handle all policies and procedures pertaining to health and safety and employment law.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management (continued)

The reserves policy adopted by the charity is a central component of risk management. It ensures a stable environment for both employees and beneficiaries. Additionally, the charity operates an investment policy that aims to provide a maximum return with minimum risk. This policy is implemented in line with the Articles of Association and at the discretion of the trustees.

Trustees' responsibilities

The Charity is a charitable company and the Trustees are directors of the charitable company and so the Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently:
- Make judgements and estimates that are reasonable and prudent: and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

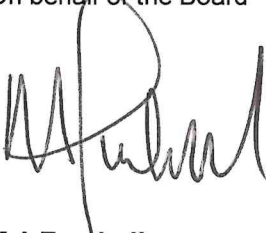
Disclosure of information to the auditors

We, the Trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Director's Report included therein, in our capacity as charity Trustees.

On behalf of the Board



**M A Turnbull
Chairman**

Date: 6th August 2024

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion

We have audited the financial statements of Everyday Language Solutions ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and key management personnel. The most significant identified that directly affect the financial statements include financial reporting legislation (including related companies' legislation), the Charities Act 2011 and UK taxation legislation. The company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Health and Safety, Employment Law and Data Protection regulations, recognising the nature of the company's activities.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and key management personnel as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**John Oswald BA FCA
Senior Statutory Auditor**

Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

6th August 2024

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR END 31 MARCH 2024**

	Note	Unrestricted funds 2024 Total £	Unrestricted funds 2023 Total £
Income from:			
Charitable activities	2	1,495,474	1,353,585
Investments	3	3,723	3,089
Total income		<u>1,499,197</u>	<u>1,356,674</u>
Expenditure on:			
Charitable activities	4	(1,496,880)	(1,392,904)
Total expenditure		<u>(1,496,880)</u>	<u>(1,392,904)</u>
Net income / (expenditure) and net movement in funds		<u>2,317</u>	<u>(36,230)</u>
Reconciliation of funds:			
Total funds brought forward	15	<u>373,831</u>	<u>410,061</u>
Total funds carried forward	15	<u>376,148</u>	<u>373,831</u>

All income and expenditure derive from continuing activities.
The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages page 14 - 22 form part of these financial statements.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	7,999	11,649
Current assets			
Debtors	12	517,192	369,148
Cash at bank and in hand		231,491	378,906
		<u>748,683</u>	<u>748,054</u>
Creditors: amounts falling due within one year	13	(380,534)	(385,872)
Net current assets		<u>368,149</u>	<u>362,182</u>
Total assets less current liabilities		<u>376,148</u>	<u>373,831</u>
Net assets		<u>376,148</u>	<u>378,831</u>
Charity Funds			
Unrestricted funds	15	376,148	373,831
Total charity funds	15	<u>376,148</u>	<u>373,831</u>

The financial statements were approved and authorised for issue by the Board on 6th August 2024.
Signed on behalf of the board of trustees:



M A Turnbull
Trustee

Company registration number: 04384294

The notes on pages 14 - 22 form part of these financial statements.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR END 31 MARCH 2024**

	2024	2023
	£	£
Cash flow from operating activities		
Net income / (expenditure) for year	2,317	(36,230)
Interest receivable	(3,723)	(3,089)
Depreciation of tangible fixed assets	3,918	7,861
(Increase) / decrease in debtors	(148,043)	(23,738)
(Decrease) / increase in creditors	(5,339)	86,389
Net cash flow from operating activities	<u>(150,870)</u>	<u>31,193</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(268)	(1,069)
Interest received	3,723	3,089
Net cash flow from investing activities	<u>3,455</u>	<u>2,020</u>
Net (decrease) / increase in cash and cash equivalents	<u>(147,415)</u>	<u>33,213</u>
Cash and cash equivalents at 1 April 2023	<u>378,906</u>	<u>345,693</u>
Cash and cash equivalents at 31 March 2024	<u>231,491</u>	<u>378,906</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	231,491	378,906
Cash and cash equivalents at 31 March 2024	<u>231,491</u>	<u>378,906</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Everyday Language Solutions is a company limited by Guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is Carbury House Concorde Way, Preston Farm, Stockton On Tees, England, TS18 3TB. The nature of the charity's operations and principal activities are provision of professional, confidential, impartial interpretation, translation service for the North East region of England serving community groups, individuals and local service providers.

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from interpretation and translation fees to raise funds for the charity. Income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest which is recognised when receivable.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

Summary of significant accounting policies (continued)

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities represents costs of supplying translation services to organisations including management and administration support costs; and
- Other expenditure represents those items not falling into the categories above.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Head office. Where support costs cannot be directly attributed to particular headings they have been allocated to other expenditure on a basis consistent with use of the resources.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer Equipment	33% Straight line
Fixtures and fittings	15% Reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

Summary of significant accounting policies (continued)

(j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no key sources of estimation uncertainty to report that have a significant risk of causing a material adjustment to the financial statements.

2 Income from charitable activities

	2024	2023
	£	£
Interpretation and translation services	1,495,474	1,353,585
	<u>1,495,474</u>	<u>1,353,585</u>

Income from charitable activities was £1,495,474 (2023 - £1,353,585) of which £1,495,474 (2023 - £1,353,585) was attributable to unrestricted funds.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

3 Income from investments

	2024	2023
	£	£
Interest - deposits	3,723	3,089
	<u>3,723</u>	<u>3,089</u>

4 Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total 2024	Total 2023
	£	£	£	£
Language Services	1,159,598	337,282	1,496,880	1,392,904
	<u>1,159,598</u>	<u>337,282</u>	<u>1,496,880</u>	<u>1,392,904</u>

£1,496,880 (2023 - £1,392,904) of the above costs were attributable to unrestricted funds.

5 Allocation of support costs

Support costs	Basis of allocation	Language Services	2024 Total	2023 Total
		£	£	£
Management and finance staff	Time	265,806	265,806	242,610
Service costs	Area	15,924	15,924	12,926
Rent	Area	19,008	19,008	19,008
Depreciation of assets	Usage	3,918	3,918	7,861
Legal and professional	Usage	7,619	7,619	8,140
Administration costs	Usage	20,661	20,661	18,707
Bank charges	Usage	524	524	550
Sundry	Usage	3,822	3,822	4,008
Total		<u>337,282</u>	<u>337,282</u>	<u>313,810</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

6 Governance costs

Governance costs comprise Trustees' remuneration, Trustees' expenses and Auditors' remuneration. See Note 8 and 9 for details.

7 Net expenditure for the year

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	3,918	7,861
Operating lease rentals	24,919	24,527
	<hr/>	<hr/>

8 Auditor's remuneration

	2024	2023
	£	£
Audit of the financial statements	2,500	2,500

9 Trustees' and key management personnel remuneration and expenses

The Trustees' neither received nor waived any remuneration during the year (2023: £Nil).

The Trustees' did not have any expenses reimbursed during the year (2023: £Nil).

The total amount of employee benefits received by key management personnel is £71,364 (2023 - £71,115). The Trust considers its key management personnel comprise the Chief Operating Officer and Chief Finance Officer.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

10 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Charitable activities (including management and finance)	8	5	9	6
	<hr/> 8	<hr/> 5	<hr/> 9	<hr/> 6

The total staff costs and employees benefits were as follows:

	2024 £	2023 £
Wages and salaries	241,433	218,130
Social security	14,476	13,644
Defined contribution pension costs	8,964	8,567
	<hr/> 264,873	<hr/> 240,341

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2023: Nil).

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation:			
At 1 April 2023	15,037	89,209	104,246
Additions	-	268	268
At 31 March 2024	<u>15,037</u>	<u>89,477</u>	<u>104,514</u>
Depreciation:			
At 1 April 2023	9,426	83,171	92,597
Charge for the year	842	3,076	3,918
At 31 March 2024	<u>10,268</u>	<u>86,247</u>	<u>96,515</u>
Net book value:			
At 31 March 2024	<u>4,769</u>	<u>3,230</u>	<u>7,999</u>
At 31 March 2023	<u>5,611</u>	<u>6,038</u>	<u>11,649</u>

12 Debtors

	2024 £	2023 £
Trade debtors	475,395	351,087
Other debtors	41,797	18,061
	<u>517,192</u>	<u>369,148</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	209,489	224,167
Other tax and social security	141,326	140,443
Accruals and deferred income	29,719	21,262
	<u>380,534</u>	<u>385,872</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

14 Leases

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than one year	-	25,572
Later than one and not later than five years	-	-
Later than five years	-	-
	<u>-</u>	<u>25,572</u>

15 Fund reconciliation

Unrestricted funds

For the year ended 31 March 2024

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted	373,831	1,499,197	(1,496,880)	376,148
	<u>373,831</u>	<u>1,499,197</u>	<u>(1,496,880)</u>	<u>376,148</u>

For the year ended 31 March 2023

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted	410,061	1,356,674	(1,392,904)	373,831
	<u>410,061</u>	<u>1,356,674</u>	<u>(1,392,904)</u>	<u>373,831</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2024**

16 Analysis of net assets between funds

Unrestricted funds

	2024	2023
	£	£
Fixed assets	7,999	11,649
Cash and cash equivalents	231,491	378,906
Other current assets	517,192	369,148
Creditors less than one year	(380,534)	(385,872)
	<hr/>	<hr/>
Total	376,148	373,831

17 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,964 (2023 - £8,567).

The defined contribution liability is allocated to unrestricted funds and charitable activities.

18 Related party transactions

There are no related party transactions during the period (2023: £Nil).

19 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2024	2023
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	<u>475,395</u>	<u>351,087</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 13)	<u>209,489</u>	<u>224,167</u>

EVERYDAY LANGUAGE SOLUTIONS

England & Wales - Charity number 1091582

Accounts

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number: 1091582
Company registration number: 04384294 (England and Wales)

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Reference and administration details

Charity registration number	1091582
Company registration number	04384294
Directors	J Lupton W W Overin M A Turnbull S Fletcher A I Hellowell I Hart
Registered office	Carbury House Concorde Way Preston Farm Stockton on Tees TS18 3TB
Auditor	Stephenson Coates Audit Limited West 2, Asama Court Newcastle Business Park Newcastle upon Tyne NE4 7YD
Bankers	Unity Trust Bank Plc Four Brindleyplace Birmingham B1 2JB

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**EVERYDAY LANGUAGE SOLUTIONS
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TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

Reference and administrative details

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

J Lupton
W W Overin
M A Turnbull
S Fletcher
A I Hellawell
I Hart

Key management personnel

Chief Operating Officer: W Peacock

Chief Finance Officer: S Jones

See company information page for further details.

Objectives and Activities (incl public benefit statement)

The charity's main objective (and public benefit statement) is to provide professional, confidential, and impartial interpretation and translation services in the North East region of England. Their goal is to serve community groups, individuals, and local service providers, with a focus on improving the quality of life for the local BME (Black and Minority Ethnic) community. This is achieved by offering free training to individuals who wish to support their community through language assistance. Additionally, the Charity encourages community groups to formalise their language skills to become professional Interpreters, which can enhance employment opportunities, particularly for successful asylum seekers with non-recognised or non-transferable skills.

Furthermore, the Charity aims to facilitate equal access to services for non-English speakers by promoting the need for professional Interpretation and Translation services to local agencies. They also identify and address barriers faced by ethnic minority communities and negotiate policy issues with service providers. Additionally, they provide support and advice to BME voluntary and community organisations in understanding their rights, establishing positive relationships with mainstream service providers, and offering educational and bilingual resources on mainstream and local services.

The charity has successfully secured and retained several key Service Level Agreements with local infrastructure services, including County Durham and Darlington Foundation Trust, South Tyneside and Sunderland NHS Foundation Trust, North Tees and Hartlepool NHS Foundation Trust, NEPO framework for Interpreting and Translation Services, NEPO framework for BSL Interpreting services, London Procurement Partnership, and Tees Esk and Wear Valley NHS Foundation Trust. These agreements provide sustainable income for the organisation and reduce dependence on fluctuating public sector funding and donor contributions.

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Objectives and Activities (continued)

The charity also delivers services to a wide range of public, private, and voluntary organisations, including solicitors, schools, local government departments, local prisons, and community groups such as CABs (Citizens Advice Bureaus), Refugee Service, and smaller community groups.

The primary activities of the charity involve providing face-to-face Interpretation services, ensuring equitable treatment, advice, and support for local BME communities and asylum seekers. These activities generate sustainable income, allowing the charity to operate without solely relying on public sector funding or actively seeking donations and trust funding.

This summary report provides an overview of the charity's mission, services, key partnerships, and financial sustainability, adhering to the requirements set forth in SORP-1.20, SI 2008/629-40(2)b(i)aa. Further details, including financial statements and service agreements, can be found in the complete report.

Impact and benefits of activities

The charity's work has made a significant difference in the circumstances of its beneficiaries, particularly the local BME community in the North East region of England. By providing professional, confidential, and impartial interpretation and translation services, the charity ensures that community groups, individuals, and local service providers have fair and equal access to essential services. This ultimately leads to improvements in health inequalities and better health outcomes.

The charity goes beyond interpretation and translation services by offering free training to individuals who wish to support their local community through language assistance. This training not only empowers individuals to provide language support but also encourages local community groups to formalise their language skills to become professional translators and interpreters. This initiative enhances employment opportunities, especially for successful asylum seekers with non-recognised or non-transferable skills, helping them find employment and lift themselves out of poverty.

Additionally, the charity advocates for equal access to services for non-English speakers by encouraging local agencies to acknowledge the need for professional interpretation and translation services. They identify and understand the barriers faced by ethnic minority communities and negotiate policy issues with service providers to ensure that services are inclusive and responsive to the diverse needs of the community.

The charity also provides support and advice to BME voluntary and community organisations in the North East, helping them develop and maintain their operations effectively while understanding their statutory and non-statutory rights. This support facilitates a positive relationship with mainstream service providers, promoting collaboration and better outcomes for the community.

Furthermore, the charity plays a vital role in providing educational and bilingual information on mainstream and local services, including the use of audio recordings for accessibility. By facilitating communication and understanding, they empower individuals to navigate and access essential services effectively.

The charity's work extends to partnerships with key local infrastructure services, such as NHS Trusts and local Councils. These partnerships ensure sustainable income for the charity and reduce dependence on public sector funding, allowing them to operate efficiently without expending significant resources on seeking donations and trust funding.

In summary, the charity's provision of interpretation and translation services, along with training, advocacy, support, and partnerships, has significantly improved the circumstances of its beneficiaries, particularly the local BME community. Their work promotes integration, reduces inequalities, enhances employment opportunities, and fosters a society that values linguistic diversity and inclusivity.

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Objectives and Activities (continued)

The significant charitable activities identified in the statement include:

1. Provision of professional interpretation and translation services: The charity's main objective is to provide professional, confidential, and impartial interpretation and translation services for community groups, individuals, and local service providers in the North East region of England. These services ensure fair and equal access to essential services, ultimately leading to improvements in health inequalities and better health outcomes.
2. Free training for language assistance: The charity offers free training to individuals who wish to support their local community through language assistance. This training helps improve employment opportunities for individuals, especially successful asylum seekers with non-recognized or non-transferable skills, enabling them to find employment and alleviate poverty.
3. Encouraging equal access to services: The charity strives to encourage local agencies to recognise the need for professional interpretation and translation services, aiming to create equal access to services for non-English speakers.
4. Identifying and understanding barriers faced by ethnic minority communities: The charity works to identify and understand the barriers faced by ethnic minority communities, aiming to negotiate policy issues with service providers to overcome these barriers.
5. Supporting and advising BME voluntary and community organisations: The charity provides support and advice to BME voluntary and community organisations in the North East, helping them develop, maintain, and understand their statutory and non-statutory rights. This support also assists in establishing positive relationships with mainstream service providers.
6. Providing bilingual information and translation services: The charity provides educational and other bilingual information on mainstream and local services. They also offer translation services, tutor materials, and translated information to facilitate access to essential information for non-English speakers.
7. Contribution to sustainability through contracts and partnerships: The charity has won and retained key Service Level Agreements with local infrastructure services, such as healthcare trusts, local councils, and the London Procurement Partnership. This ensures a sustainable income for the charity and reduces dependence on public sector funding.

In summary, the significant charitable activities of the organisation revolve around providing interpretation and translation services, offering training and support, advocating for equal access to services, and partnering with various organizations to ensure sustainable funding. These activities have a positive impact on the local BME community, aiming to improve their quality of life, integration into the wider community, and access to essential services.

Achievements and performance

- Volunteered for our local Covid Community Champion Team to help disseminate guidance, advice and training within the communities we support. This role was expanded to include all aspects of Health following the end of the pandemic.
- Successfully retained our ISO 9001 certification.
- Successfully retained our cyber essentials accreditation.

The charity has made significant progress in achieving its main objective of providing professional, confidential, and impartial interpretation and translation services in the North East region of England. They have employed a structured strategy to not only build upon their previous work but also to expand their scope of operations and reach more beneficiaries and service providers.

The charity has also demonstrated their commitment to improving the quality of life and facilitating the integration of the local BME community by providing support for them to access services and advice in the region. They offer free training to individuals interested in supporting their local community through language assistance, including "closed" community groups seeking training and experience.

Furthermore, the charity aims to encourage local community groups to formalise their language skills and become professional translators and interpreters, thereby enhancing employment opportunities for individuals, including successful asylum seekers. The idea is to relieve them from poverty by leveraging their skills and qualifications in the UK job market.

The charity also advocates for equal access to services for non-English speakers by urging local agencies to recognise the need for professional interpretation and translation services. They actively identify and understand the barriers faced by ethnic minority communities and engage in policy negotiations with service providers as part of their efforts.

Additionally, the charity provides various forms of support and advice to all BME voluntary and community organizations in the North East. This includes helping them develop and maintain their organizations effectively, understand their legal rights, and establish positive relationships with mainstream service providers.

The charity further contributes to their objectives by providing educational and bilingual information, including the use of audio recordings, on mainstream and local services. They also offer translation services, tutor materials, and translated information to support non-English speakers in accessing essential information.

To sustain their activities, the charity has successfully secured and retained key Service Level Agreements with local infrastructure services and organisations such as healthcare trusts and local councils. This ensures a stable and sustainable income stream, reducing their reliance on public sector funding and minimising the need to allocate resources toward donation and trust funding efforts.

In summary, the charity has made commendable progress in their mission to provide interpretation and translation services, improve access to services for non-English speakers, support the BME community, advocate for policy changes, and establish strategic partnerships. These activities have served as a source of sustainable income, allowing the charity to continue their important work without relying solely on public sector funding or extensive fundraising efforts.

In reviewing the achievements and performance of the charity, it is clear that they have made a significant difference in fulfilling their objectives and delivering public benefit. The charity's activities revolve around providing professional, confidential, and impartial interpretation and translation services to community groups, individuals, and local service providers in the North East region of England.

Through their efforts, they have successfully ensured fair and equal access to services for all, contributing to the relief of poverty, advancement of education, and promotion of other charitable purposes. They have also worked towards improving health outcomes and reducing health inequalities in the area.

Achievements and performance (continued)

The charity has actively encouraged local community groups to develop their language skills and become professional translators and interpreters. This initiative focuses on enhancing employment opportunities, especially for successful asylum seekers who may have non-recognized or non-transferable skills. By offering support in this area, the charity helps individuals find employment in the UK, alleviating them from poverty.

Another key aspect of the charity's work is fostering equal access to services for non-English speakers. They have urged local agencies to acknowledge the need for professional interpretation and translation services, ensuring that language barriers are addressed and overcome.

Furthermore, the charity has demonstrated a commitment to identifying and understanding the barriers faced by ethnic minority communities, working towards negotiating policy issues with service providers. This advocacy contributes to creating a more inclusive and supportive environment for these communities.

In addition to their core activities, the charity provides support and advice to BME voluntary and community organisations, helping them develop effective operations and establish positive relationships with mainstream service providers. They also offer educational and bilingual information, including audio recordings, on mainstream and local services, further facilitating access for non-English speakers.

To sustain their operations, the charity has secured significant Service Level Agreements with local infrastructure services and organizations, ensuring a stable income stream. By doing so, they reduce their reliance on public sector funding and the need for extensive fundraising efforts.

Overall, the charity has demonstrated a substantial impact in terms of promoting good race relations, eliminating racial discrimination, and encouraging equality of opportunity. Their activities contribute to the relief of poverty, advances in education, improved health outcomes, and the overall betterment of the community they serve, particularly the local BME community.

The organisation relies upon a number of key performance indicators to assist it in defining achievement of its core Charitable and business objectives.

1. Number of beneficiaries served: This indicator measures the reach of the organisation's translation and interpreting services. It tracks the number of individuals or community groups that have accessed their services, providing an indication of the breadth of their impact.
2. Client satisfaction survey results: The organisation conducts periodic satisfaction surveys to gather feedback from clients regarding the quality and effectiveness of their translation and interpreting services. This feedback helps assess the extent to which the organisation's activities meet the needs and expectations of its beneficiaries.
3. Employment outcomes for individuals with language skills: This indicator measures the rate of successful employment achieved by individuals who have received language training and support from the organization. It indicates the effectiveness of their initiatives in enhancing employment opportunities and relieving poverty.
4. Engagement with local service providers: The organisation can track the number of local agencies and service providers that have acknowledged the importance of professional interpretation and translation services and have taken steps to create equal access. This demonstrates the impact of the organization's advocacy efforts and their success in influencing policy and practice.
5. Reduction in language barriers: This indicator measures the extent to which language barriers have been reduced as a result of the organisation's efforts. It includes metrics such as the percentage of service providers offering language support, the number of translated materials provided, or the increase in the availability of interpretation services in different settings.

Achievements and performance (continued)

6. Collaborations and partnerships: The organisation can measure the number and quality of partnerships established with other charities, local authorities, or service providers. This indicator reflects the organisation's ability to collaborate effectively and leverage resources to extend the reach and impact of their activities.

These performance indicators provide a holistic view of the organisation's achievements and outcomes. Monitoring these indicators allows the organisation to assess and report on the difference they have made in promoting good race relations, eliminating discrimination, encouraging equality of opportunity, and achieving their charitable objectives.

Statement on Factors Affecting Achievement of Objectives

Everyday Language Solutions, a charitable translation and interpretation organisation, has encountered significant positive and negative factors both within and outside its control that have influenced the achievement of its objectives. These factors have had implications for the charity's future plans as aligning with SORP-1.45. Below is an outline of these factors:

Positive Factors

1. Winning and retaining key service level agreements: The charity's success in securing and maintaining important contracts with local infrastructure services that provides a stable and sustainable source of income. These agreements have enabled the charity to expand its services, enhance its reach, and have a positive impact on the North East region's BME communities and asylum seekers.
2. Broadening scope of operations and services: Everyday Language Solutions has implemented a structured strategy aimed at extending its scope of operations and serving a wider range of beneficiaries and service providers. By facilitating access to services and advice for the local BME community and promoting integration, the charity has contributed to improving the quality of life for these individuals. The provision of free training not only empowers individuals to support their communities but also enhances employment opportunities for asylum seekers successful in their application to remain, alleviating them from poverty.
3. Collaboration with public, private, and voluntary organisations: The charity's partnerships with a range of public, private, and voluntary entities, including solicitors, schools, local government departments, local prisons, and community groups, have expanded its services and diversified its sources of income. By providing face-to-face interpretation services to these organisations, Everyday Language Solutions has ensured equitable access to treatment, advice, and support for BME communities and asylum seekers.

Negative Factors

1. Unforeseen events and external challenges: Like any organisation, Everyday Language Solutions has faced unforeseen events, such as the COVID-19 pandemic, which has impacted its operations and created uncertainty. Changes in public sector funding priorities and economic downturns could also pose challenges to the availability of resources and funding for the charity's initiatives.
2. Policy and regulatory changes: Regulatory or policy changes regarding interpretation and translation services, funding eligibility criteria, or procurement processes may affect the operational landscape and sustainability of Everyday Language Solutions. Adapting to these changes requires the organisation to continually monitor the regulatory environment and adjust its strategies accordingly.

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Future Plans

Due to the aforementioned factors, Everyday Language Solutions has adopted a cautious and adaptive approach to its future plans. The charity aims to:

1. **Maintain and strengthen existing partnerships:** Enhancing relationships with local infrastructure services and key stakeholders is essential to ensure sustainable income and continued provision of services. Everyday Language Solutions seeks to align its future plans with these partners' priorities, anticipating potential changes and adapting its strategies accordingly.
2. **Diversify income sources:** While service level agreements provide stability, the charity recognises the importance of diversifying its income sources. Strategic initiatives will be undertaken to explore additional funding opportunities, such as grant applications, corporate sponsorships, and community fundraising, to mitigate the risks associated with public sector funding fluctuations.
3. **Enhance operational resilience:** In response to external challenges and unforeseen events, Everyday Language Solutions will continue to invest in building organisational resilience. This involves incorporating contingency plans, maintaining robust relationships with key stakeholders, and adopting flexible operational models that allow for remote or virtual service provision when faced with unforeseen circumstances.

By assessing and responding to the significant factors within and outside its control, Everyday Language Solutions remains committed to realising its objectives of promoting good race relations, eliminating discrimination, and advancing education and charitable purposes through the provision of professional translation and interpretation services.

Financial Review

Statement on Reserves Policy and Amounts Held

Everyday Language Solutions, maintains a reserves policy that ensures the availability of funds for a period of a minimum of three months without relying on incoming revenue. These reserves are invested to provide financial security for the charity, its staff, and customers. Additionally, the funds held are more than adequate to facilitate the winding up of the charity's affairs if necessary.

The current reserves held by the charity amount to £373,831. This amount provides a safeguard against unforeseen circumstances and enables the organisation to maintain its operations and fulfill its charitable objectives in a sustainable manner.

The governance costs associated with running the charity totalled £2,500 and £1,392,904 was expended in total on meeting the charitable objects of the organization. The funds, represented by the reserves, ensure ongoing stability and enable the charity to adapt to potential financial challenges or fluctuations in funding.

Everyday Language Solutions follows an investment approach that considers environmental, social, ethical, and governance factors (ESG) when making investment decisions. The organization aims to maximize both financial return and positive impact, ensuring that its investments align with its broader mission and values. The Trustees are mindful of the risks associated with investments and strive to achieve optimal returns while minimizing potential risks.

In compliance with the Companies Act and the charity's Articles of Association, the charity has secured insurance to cover the liability incurred by the Trustees in relation to their duties, providing an additional layer of protection to the organization.

Stephenson Coates Audit Limited have been appointed as the charity's accountants and auditors. They have been commissioned to prepare the financial statements required under the Companies and Charities Act, thereby ensuring transparent and accurate reporting of the charity's financial affairs.

By following a prudent reserves policy and managing its finances responsibly, Everyday Language Solutions can sustain its operations, ensure financial stability, and continue delivering its vital translation and interpretation services to benefit communities in the Tees Valley and beyond.

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Financial Review (continued)

Statement on significant events affecting financial performance and position

During the reporting period, Everyday Language Solutions experienced significant events that have impacted its financial performance and position positively. These events have allowed the charity to expand its operations, increase its client base, and secure long-term contracts, resulting in sustainable income generation.

One significant event was the successful acquisition and retention of key contracts. These agreements have solidified the charity's position in the industry. For instance, the partnership with South Tyneside and Sunderland NHS Foundation Trust resulted in a sole provider contract for a period of four years. This agreement provides a stable and reliable income source for the charity.

In addition to securing contracts with healthcare providers, Everyday Language Solutions has also been successful in obtaining places on important frameworks such as NEPO, which enables the delivery of interpretation and translation services to local councils over a period of three years, with the possibility of an extension to five years. These frameworks provide diversified income streams and contribute to the financial stability of the organisation.

In anticipation of a possible decrease in demand for interpretation services and to remain competitive in the marketplace, Everyday Language Solutions has embarked on a program to implement advanced technology solutions. This program aims to deliver the same quality and level of service while integrating advanced technology by the start of 2024.

Furthermore, the charity is focused on consolidating its position within the new contract frameworks. Continued priority and accessibility through national frameworks are essential to navigate the challenge of reduced local funding availability. Maintaining partnerships with local schools, supporting language education, and providing practical work experience remain key objectives for the Charity.

The charity also aims to work closely with local healthwatch organisations, ensuring ongoing support for those in need of its services. Additionally, expanding partnership collaborations within the local area to develop consistent and accredited interpreter training courses is another area of focus for future growth and development.

Through these significant events and strategic initiatives, Everyday Language Solutions is attempting to strengthen its financial position, diversify its income sources, and continue to fulfill its mission of providing professional interpretation and translation services while facilitating integration and improving the quality of life for the local BME community.

Statement on Principal Risks and Uncertainties

The Charity Trustees have identified various risks and uncertainties that may impact the operations and financial performance of the charity and its subsidiary undertakings. These risks are continuously monitored and managed to ensure the sustainability and success of the organisation.

One of the principal risks is the possible decrease in demand for the charity's services alongside an increasingly competitive marketplace. To mitigate this risk, the charity has implemented a program of advanced technology solutions aimed at delivering the same quality and level of service. By integrating advanced technology by early 2024, the charity aims to remain competitive and address any potential decline in demand.

Another major risk is the need to consolidate the charity's position within the new contract frameworks. It is vital for the charity to ensure that all its clients continue to prioritise the use of its services. This is particularly important due to the limited funding available for local tenders. The charity recognises the importance of being accessible through national frameworks to maintain a stable client base.

Financial Review (continued)

Statement on Principal Risks and Uncertainties (continued)

Furthermore, the charity aims to expand on partnership working within the local area, particularly in developing consistent and accredited Interpreter training courses. This risk requires careful collaboration and coordination with relevant stakeholders to establish high-quality training programs for interpreters. By expanding these partnerships, the charity enhances its ability to meet the demand for language assistance services while ensuring the availability of qualified interpreters.

Overall, the charity acknowledges these principal risks and uncertainties and actively manages them by pursuing the integration of advanced technology, consolidating its position within contract frameworks, and expanding partnership collaborations. Through these efforts, the charity aims to mitigate risks, ensure its financial sustainability, and effectively deliver its mission of providing professional interpretation and translation services to the community.

The charity has formulated various plans and strategies to manage the identified risks and uncertainties. For the risk of a possible decrease in demand for the charity's services and increased competition, the charity has implemented a program to integrate advanced technology solutions by the start of 2024. This will enable the charity to maintain the same level of service quality and competitiveness even if the demand for services drops. By embracing advanced technology, the charity aims to adapt to changing market dynamics and stay relevant and more cost effective through lower operating costs.

To address the risk of consolidating the charity's position within new contract frameworks, the charity will prioritise engagement with clients and promote its services. It aims to ensure that its clients continue to prioritise the charity as their preferred provider, despite limited funding available for local tenders. The charity recognises the significance of being accessible through national frameworks and will actively seek to maintain a stable client base through such contracts. The renegotiation of some of these contracts will allow for fairer pricing that actively reflects the current marketplace.

Furthermore, the charity intends to expand partnerships within the local area, particularly in the development of consistent and accredited Interpreter training courses. By working closely with relevant stakeholders, the charity aims to establish high-quality training programs for interpreters. This strategy not only helps meet the demand for language assistance services but also ensures the availability of qualified interpreters.

Through these plans and strategies, the charity aims to actively manage the identified risks and uncertainties, ensuring its financial sustainability, and effectively delivering its mission in providing professional interpretation and translation services to the community.

Based on the plans and strategies the charity has formulated, there are several factors that are likely to affect the financial performance or position going forward:

1. Demand and competition: The success of integrating advanced technology solutions will determine the extent to which the charity can maintain its level of service quality and competitiveness. If the technology implementation is successful, it may help mitigate the risk of decreased demand and increased competition. However, if the technology fails to meet expectations or if competition remains strong, it may impact the charity's financial performance.

2. Contract frameworks: The ability of the charity to consolidate its position within new contract frameworks will be crucial for ensuring a stable client base. Limited funding for local tenders may present challenges, and the charity's success in engaging clients and promoting its services will impact its position within these frameworks and subsequently, its financial performance.

3. Partnership expansion for interpreter training: The establishment of consistent and accredited Interpreter training courses through partnerships with stakeholders is crucial. The availability of qualified interpreters impacts the charity's ability to meet the demand for language assistance services. Successful expansion of these partnerships will be key to the financial sustainability and growth of the charity.

Overall, the execution and success of these plans and strategies will determine the impact on the charity's financial performance and position going forward.

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Financial Review (continued)

Review of Reserves

- (a) The charity currently holds reserves amounting to £373,831 at the end of the reporting period.
- (b) There are no funds identified as restricted and not available for general purposes of the charity. All funds are available for the charity's activities and objectives.

The reserves policy operated by the charity ensures that it maintains a level of financial security by holding funds sufficient to operate for three months without income. The current reserves level is more than adequate to wind up the affairs of the charity if necessary.

In comparing the amount of reserves (£373,831) with the reserves policy, it is evident that the charity has successfully met the level identified by the trustees as appropriate. The reserves held provide the necessary financial security for the charity, its staff, and customers.

Regarding future plans, the charity aims to continue delivering translation and interpretation services in a possible decrease in demand and a more competitive marketplace. To address this, a program of advanced technology solutions will be implemented to maintain the same quality and level of service. The aim is for this solution to be fully integrated by the start of 2024.

Additionally, the charity intends to consolidate its position within new contract frameworks, ensuring that all clients continue to prioritise their services. This is crucial as the charity aims to remain accessible through national frameworks due to limited funding available for local tenders.

Finally, the charity aims to expand partnership working within the local area to develop more consistent accredited Interpreter training courses. This expansion will contribute to the charity's long-term goals of building capacity and ensuring the availability of qualified interpreters.

Overall, the reserves held by the charity align with its current operating needs and future plans. The financial resources provided by these reserves enable the charity to pursue its key objectives effectively.

Structure, governance and management

Everyday Language Solutions (ELS) is a company limited by Guarantee incorporated on the 28th of February 2002, and registered as a charity on 10th April 2002. The liability of the members is limited to an amount not exceeding £10 per member.

The company was established under a Memorandum of Association which established the object and powers of the charitable company and is governed under its Articles of Association.

Everyday Language Solutions (ELS) is a company limited by guarantee and not having a share capital under the Companies Act 2006 governed by its Memorandum and Articles of Association dated 12th June 1997 and amended in 2008 to reflect current governance arrangements and Charitable law.

Membership to the board of trustees is open to anyone aged 18 years or over and currently there are six active members who also constitute the board of trustees.

Every member of the charity undertakes to contribute such amount as may be required but not exceeding £10.

The board of trustees, consisting of six active members, is responsible for making strategic decisions for the charity. They adhere to three key strands of governance, namely corporate/fiduciary governance, strategic governance, and impact governance. Corporate/fiduciary governance covers oversight of finances and assets, regulatory and legal compliance, and internal controls. Strategic governance entails thinking and working strategically, planning for the future, and adapting to a changing environment. Impact governance assesses the charity's performance and its impact in achieving its charitable objectives.

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Structure, governance and management (continued)

New trustees receive an induction that familiarizes them with their role and responsibilities, as well as the operations of the charity in accordance with the Memorandum and Articles of Association. They also receive a copy of the Board Procedures and Protocols, which provide guidelines for meetings and roles. Trustee appointments require the completion and submission of necessary documentation to comply with Companies House and the Charities Commission.

Trustees are encouraged to engage in continuous professional development that enhances their skills and are provided with opportunities for training and seminars. They have the responsibility to meet regularly to review the development and administration of the charity's affairs, as communicated by the Chief Operating Officer and the Chief Finance Officer.

The Chief Operating Officer, appointed by the trustees, is responsible for the day-to-day running of the charity, operating within the framework of the organization's policies and procedures. They have delegated authority for operational matters, including financial, employment, and HR performance, within the terms set by the trustees.

Regarding setting pay and remuneration for key management personnel, the information provided does not specifically outline the benchmarks, parameters, or criteria used in determining their pay. However, it states that the charity has arrangements in place for setting the pay and remuneration, ensuring fairness and compliance with relevant regulations.

Risk management is an integral part of the decision-making process for the charity. The trustees regularly review risks associated with the operation of the charity, including financial, health and safety, and employment-related risks. The charity has systems and procedures in place to facilitate effective risk management. It also retains the services of a company called Citation to handle all policies and procedures pertaining to health and safety and employment law.

The reserves policy adopted by the charity is a central component of risk management. It ensures a stable environment for both employees and beneficiaries. Additionally, the charity operates an investment policy that aims to provide a maximum return with minimum risk. This policy is implemented in line with the Articles of Association and at the discretion of the trustees.

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Trustees' responsibilities

The Charity is a charitable company and the Trustees are directors of the charitable company and so the Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently:
- Make judgements and estimates that are reasonable and prudent: and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Disclosure of information to the auditors

We, the Trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Director's Report included therein, in our capacity as charity Trustees.

On behalf of the Board,



**M A Turnbull
Chairman**

Date: 20th December 2023

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS

Opinion

We have audited the financial statements of Everyday Language Solutions ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF EVERYDAY LANGUAGE SOLUTIONS**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and key management personnel. The most significant identified that directly affect the financial statements include financial reporting legislation (including related companies' legislation), the Charities Act 2011 and UK taxation legislation. The company is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Health and Safety, Employment Law and Data Protection regulations, recognising the nature of the company's activities.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and key management personnel as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**John Oswald BA FCA
Senior Statutory Auditor**

Stephenson Coates Audit Limited
Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

20th December 2023

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR END 31 MARCH 2023

	Note	Unrestricted funds 2023 Total £	Unrestricted funds 2022 Total £
Income from:			
Charitable activities	2	1,353,585	1,183,853
Investments	3	3,089	2,062
Total income		<u>1,356,674</u>	<u>1,185,915</u>
Expenditure on:			
Charitable activities	4	(1,392,904)	(1,215,974)
Total expenditure		<u>(1,392,904)</u>	<u>(1,215,974)</u>
Net expenditure and net movement in funds		<u>(36,230)</u>	<u>(30,059)</u>
Reconciliation of funds:			
Total funds brought forward	15	410,061	440,120
Total funds carried forward	15	<u>373,831</u>	<u>410,061</u>

All income and expenditure derive from continuing activities.
The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages page 19 - 27 form part of these financial statements.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	11,649	18,440
Current assets			
Debtors	12	369,148	345,411
Cash at bank and in hand		378,906	345,693
		748,054	691,104
Creditors: amounts falling due within one year	13	(385,872)	(299,484)
Net current assets		362,182	391,621
Total assets less current liabilities		373,831	410,061
Net assets		378,831	410,061
Charity Funds			
Unrestricted funds	15	373,831	410,061
Total charity funds	15	373,831	410,061

The financial statements were approved and authorised for issue by the Board on 20th December 2023.
Signed on behalf of the board of trustees:

M A Turnbull
Trustee

Company registration number: 04384294

The notes on pages 19 - 27 form part of these financial statements.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR END 31 MARCH 2023**

	2023	2022
	£	£
Cash flow from operating activities		
Net expenditure for year	(36,230)	(30,059)
Interest receivable	(3,089)	(2,062)
Depreciation of tangible fixed assets	7,861	6,165
(Increase) / decrease in debtors	(23,738)	(57,382)
Increase / (decrease) in creditors	86,389	35,298
Net cash flow from operating activities	<u>31,193</u>	<u>(48,040)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(1,069)	(8,340)
Interest received	3,089	2,062
Net cash flow from investing activities	<u>2,020</u>	<u>(6,278)</u>
Net increase / (decrease) in cash and cash equivalents	<u>33,213</u>	<u>(54,318)</u>
Cash and cash equivalents at 1 April 2022	<u>345,693</u>	<u>400,011</u>
Cash and cash equivalents at 31 March 2023	<u>378,906</u>	<u>345,693</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	378,906	345,693
Cash and cash equivalents at 31 March 2023	<u>378,906</u>	<u>345,693</u>

1 Summary of significant accounting policies

(a) General information and basis of preparation

Everyday Language Solutions is a company limited by Guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is Carbury House Concorde Way, Preston Farm, Stockton On Tees, England, TS18 3TB. The nature of the charity's operations and principal activities are provision of professional, confidential, impartial interpretation, translation service for the North East region of England serving community groups, individuals and local service providers.

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from interpretation and translation fees to raise funds for the charity. Income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest which is recognised when receivable.

Summary of significant accounting policies (continued)

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities represents costs of supplying translation services to organisations including management and administration support costs; and
- Other expenditure represents those items not falling into the categories above.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Head office. Where support costs cannot be directly attributed to particular headings they have been allocated to other expenditure on a basis consistent with use of the resources.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer Equipment	33% Straight line
Fixtures and fittings	15% Reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2023**

Summary of significant accounting policies (continued)

(j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no key sources of estimation uncertainty to report that have a significant risk of causing a material adjustment to the financial statements.

2 Income from charitable activities

	2023	2022
	£	£
Interpretation and translation services	1,353,585	1,183,853
	<u>1,353,585</u>	<u>1,183,853</u>

Income from charitable activities was £1,353,585 (2022 - £1,183,853) of which £1,353,585 (2022 - £1,183,853) was attributable to unrestricted funds.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2023**

3 Income from investments

	2023	2022
	£	£
Interest - deposits	3,089	2,062
	<u>3,089</u>	<u>2,062</u>

4 Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total 2023	Total 2022
	£	£	£	£
Language Services	1,079,594	313,310	1,392,904	1,215,974
	<u>1,079,594</u>	<u>313,310</u>	<u>1,392,904</u>	<u>1,215,974</u>

£1,392,904 (2022 - £1,215,974) of the above costs were attributable to unrestricted funds.

5 Allocation of support costs

Support costs	Basis of allocation	Language Services	2023 Total	2022 Total
		£	£	£
Management and finance staff	Time	242,610	242,610	220,577
Service costs	Area	12,926	12,926	12,823
Rent	Area	19,008	19,008	19,008
Depreciation of assets	Usage	7,861	7,861	6,165
Legal and professional	Usage	8,140	8,140	8,387
Administration costs	Usage	18,707	18,707	18,862
Bank charges	Usage	550	550	507
Sundry	Usage	4,008	4,008	4,798
Total		<u>313,810</u>	<u>313,810</u>	<u>291,127</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2023**

6 Governance costs

Governance costs comprise Trustees' remuneration, Trustees' expenses and Auditors' remuneration. See Note 8 and 9 for details.

7 Net expenditure for the year

Net expenditure is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	7,861	6,165
Operating lease rentals	24,527	24,264
	<hr/>	<hr/>

8 Auditor's remuneration

	2023	2022
	£	£
Audit of the financial statements	2,500	1,700

9 Trustees' and key management personnel remuneration and expenses

The Trustees' neither received nor waived any remuneration during the year (2022: £Nil).

The Trustees' did not have any expenses reimbursed during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £71,115 (2022 - £72,524). The Trust considers its key management personnel comprise the Chief Operating Officer and Chief Finance Officer.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 MARCH 2023**

10 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Charitable activities (including management and finance)	9	6	9	6
	<u>9</u>	<u>6</u>	<u>9</u>	<u>6</u>

The total staff costs and employees benefits were as follows:

	2023 £	2022 £
Wages and salaries	218,130	199,361
Social security	13,644	12,625
Defined contribution pension costs	8,567	8,179
	<u>240,341</u>	<u>220,165</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2022: Nil).

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation:			
At 1 April 2022	14,731	88,446	103,177
Additions	306	763	1,069
At 31 March 2023	15,037	89,209	104,246
Depreciation:			
At 1 April 2022	8,440	76,296	84,736
Charge for the year	986	6,875	7,861
At 31 March 2023	9,426	83,171	92,597
Net book value:			
At 31 March 2023	5,611	6,038	11,649
At 31 March 2022	6,291	12,150	18,440

12 Debtors

	2023 £	2022 £
Trade debtors	351,087	325,958
Other debtors	18,061	19,453
	369,148	345,411

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	224,167	176,164
Other tax and social security	140,443	96,705
Accruals and deferred income	21,262	26,614
	385,872	299,484

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14 Leases

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	25,572	25,201
Later than one and not later than five years	-	25,943
Later than five years	-	-
	<u>25,572</u>	<u>51,144</u>

15 Fund reconciliation

Unrestricted funds

For the year ended 31 March 2023

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted	410,061	1,356,674	(1,392,904)	373,831
	<u>410,061</u>	<u>1,356,674</u>	<u>(1,392,904)</u>	<u>373,831</u>

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted	440,120	1,185,915	(1,215,974)	410,061
	<u>440,120</u>	<u>1,185,915</u>	<u>(1,215,974)</u>	<u>410,061</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16 Analysis of net assets between funds

Unrestricted funds

	2023	2022
	£	£
Fixed assets	11,649	18,440
Cash and cash equivalents	378,906	345,693
Other current assets	369,148	345,411
Creditors less than one year	(385,872)	(299,484)
	<hr/>	<hr/>
Total	373,831	410,061

17 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,567 (2022 - £8,179).

The defined contribution liability is allocated to unrestricted funds and charitable activities.

18 Related party transactions

There are no related party transactions during the period (2022: £Nil).

19 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2023	2022
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	<u>351,087</u>	<u>325,958</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 13)	<u>224,167</u>	<u>176,164</u>

EVERYDAY LANGUAGE SOLUTIONS

England & Wales - Charity number 1091582

Accounts

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity registration number: 1091582
Company registration number: 04384294 (England and Wales)



**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Charity registration number	1091582
Company registration number	04384294
Directors	J Lupton W W Overin M A Turnbull S Fletcher A I Hellowell I Hart
Registered office	Carbury House Concorde Way Preston Farm Stockton on Tees TS18 3TB
Auditor	Haines Watts North East Audit LLP Sterling House 22 St Cuthberts Way Darlington County Durham
Bankers	Unity Trust Bank Plc Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

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**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 2015).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

J Lupton
W W Overin
M A Turnbull
S Fletcher
A I Hellawell
I Hart

Key management personnel

Chief operating officers: W Peacock and S O Connor
Chief finance officer: S Jones

Objectives and Public benefit statement

The objects of the charity are (as stipulated in the Memorandum of Association, updated 2009):

For the benefit of the public in the North East of England and elsewhere to work for promoting good race relations, endeavouring to eliminate discrimination on the grounds of race and encouraging equality of opportunity between persons of different racial groups by the provision of an appropriate translation service for those disadvantaged by the inability to understand and communicate effectively in English in such a way as to relieve poverty, advance education and promote other charitable purposes.

Activities

The main objective continues to be the provision of professional, confidential, impartial interpretation and translation services for the North East region of England serving community groups, individuals and local service providers. The charity has been able to achieve this through a structured strategy designed to build upon the good work already undertaken and to broaden its scope of operations by reaching more beneficiaries and service providers.

The charity has a general aim to improve the quality of life of the local BME community by providing support for them to access services and advice in the region and thereby facilitate their integration into the wider community. This is achieved through the provision of free training to anyone who wishes to support their local community through language assistance. The training is also available to "closed" community groups who wish to have the training and experience but not to utilise it for the benefit of others.

To provide a professional, confidential, impartial interpretation and translation service for the North East region of England serving community groups, individuals and local service providers. Giving fair and equal access for all. Ultimately resulting in the improvement of health inequalities and better health outcomes.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

To encourage local community groups to formalise their language skills to become professional translators and interpreters to enhance employment opportunities. This encouragement is especially relevant to successful asylum seekers who have non recognised or non-transferable skills and qualifications to help them find employment in the UK and to relieve them from poverty.

To encourage local agencies to create an equal access to their services for non-English speakers by acknowledging the need for professional interpretation and translation services.

To identify and understand the barriers faced by ethnic minority communities and negotiate policy issues with service providers.

To support and advise all BME voluntary and community organisations in the North East to develop and maintain them effectively, understand their statutory and non-statutory rights and establish a positive relationship with mainstream service providers.

To provide educational and other bi-lingual information, including the use of audio tapes, on mainstream and local services.

To provide translation and tutor materials and translated information on mainstream and local services.

Key to this process has been the achievement and retention of some key Service Level Agreements with local infrastructure services such as:

- National Probation Service – Covering Durham and Teesside new contract awarded in June 2015.
- IMPACT Psychological services – Contract agreed June 2020 as sole provider.
- County Durham and Darlington Foundation Trust – Sole provider contract for 3 years in July 2018 with an option to extend to 5 years.
- City Hospitals Sunderland – Awarded contract for 5 years with an option to extend to 7 years 1st December 2014. Newly amalgamated Trust incorporating South Tyneside merged onto this framework on the 31st of March 2020.
- North Tees and Hartlepool NHS Foundation Trust – Sole provider contract awarded for 4 years in October 2018 with option to extend to 5 years.
- NEPO framework for Interpreting and Translation services – Awarded a place again on this framework in September 2020 delivering services to local councils. Framework is for 3 years with an option to extend to 5 years.
- London Procurement Partnership (LPP) – Awarded a place on this Dynamic Purchasing System in 2015 which supports the NHS purchasing of Interpreting and Translation services. It was due to expire in August 2020 but has been extended for a further 1 year due to the pandemic.
- Tees Esk and Wear Valley NHS Foundation Trust – Awarded a sole provider contract in October 2019 for 3 years with a further 2-year extension option.

The charity also provides services to a range of public, private and voluntary organisations such as solicitors, Crown and Magistrates Courts, Police, Schools, local government departments, local prisons as well as voluntary sector groups such as local CAB's the Refugee Service and smaller community groups.

The charity's main areas of activity continue to be the provision of face to face interpretation services for local BME communities and asylum seekers to ensure that they received treatment, advice and support that is equitable and fair and encourages integration with the wider community.

These activities continue to be a source of sustainable income for the charity by ensuring that those organisations that can pay for the service do so. This means that the charity is not reliant upon the vagaries of public sector funding or having to expend physical and fiscal resources in the pursuit of donations and trust funding.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Strategic Report

Achievements and performance

- Volunteered for our local Covid Community Champion Team to help disseminate guidance, advice and training within the communities we support
- Successfully retained our ISO 9001 certification.
- Successfully retained our cyber essentials accreditation.
- Successfully maintained operations to remote working for staff and Interpreters following the Covid 19 outbreak.

Financial review (including reserves policy)

The charity's principle source of funding comes from its delivery of translation and interpretation services across the Tees Valley. Key clients include local Councils, mental health providers, Hospital Trusts, the court system, police and immigration authorities.

The reserves policy operated by the charity ensures that the charity has sufficient funds to operate for 3 months without the need for an income. These funds are invested to ensure that the charity, its staff and customers can be assured of a level of financial security. This would be more than adequate to wind up the affairs of the charity should the need arise.

The costs associated with the governance of the charity were £1,700 with £982,538 being expended on meeting our charitable objects. The charity currently has reserves of £440,120

The charity has an investment approach that takes environmental, social, ethical and governance (ESG) factors into consideration in investment decisions. It is based on achieving the greatest impact from investments by both pursuing maximum financial return and ensuring investments compliment rather than undermine the wider aims of the charity. In the current financial climate, the Trustees are aware of the risks associated with an investment and continue to obtain the best return for minimum risk.

As permitted under the Companies Act 1989 and under the charity's Articles of Association, the charity has obtained insurance in respect of the Trustees liability incurred in connection with the discharge of their duties.

The charity has appointed Haines Watts to act as the charity's accountants and auditors and have commissioned them to prepare financial statements required under the Companies and Charities Act.

Plans for future periods

1. In line with the possible decrease in demand for our services alongside a more competitive marketplace a programme of advanced technology solutions to deliver the same quality and level of service will take priority this next financial year.
2. To continue to consolidate the charity's position within the new contract frameworks ensuring all our clients still use our organisation as a priority. This is of paramount importance as the charity needs to be accessible through national frameworks due to organisations having less available funding to tender locally.
3. Continue to support local schools with language education and practical work experience.
4. Work closely within the local Healthwatch organisations to ensure we can continue to support those in need of our services.
5. Provision of a tutor for ESOL/English classes for the local community in the Stockton area.

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(A COMPANY LIMITED BY GUARANTEE)
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FOR THE YEAR ENDED 31 MARCH 2022**

6. Continue to build relationships and partnerships with organisations in Tyne and Wear to help support the communities better in that area.

Structure, governance and management

Everyday Language Solutions (ELS) is a company limited by Guarantee incorporated on the 28th of February 2002, and registered as a charity on 10th April 2002. The liability of the members is limited to an amount not exceeding £10 per member.

The company was established under a Memorandum of Association which established the object and powers of the charitable company and is governed under its Articles of Association.

Everyday Language Solutions (ELS) is a company limited by guarantee and not having a share capital under the Companies Act 2006 governed by its Memorandum and Articles of Association dated 12th June 1997 and amended in 2008 to reflect current governance arrangements and Charitable law.

Membership to the board of trustees is open to anyone aged 18 years or over and currently there are six active members who also constitute the board of trustees.

Every member of the charity undertakes to contribute such amount as may be required but not exceeding £10.

The Trustees of ELS undertake to adhere to the three key strands of governance which cover strategic thinking, performance & risk measurement and are categorised as follows:

Corporate/fiduciary governance: The bedrock of governance. Covers oversight of finances and assets. It covers regulatory and legal compliance. It ensures internal controls regarding finance are strong and board policies regarding health & safety, data protection etc. are complied with.

Strategic governance: The Board recognise their responsibility to think and work strategically and to plan for the future. For the organisation to be successful depends on the clarity and execution of the strategy, the ability to look outward, constantly scanning the environment and the ability to adapt to a rapidly changing environment and to sometimes abrupt unexpected external changes is paramount to this success.

Impact governance: Assess the charity's performance and the impact it is having towards achieving its charitable objectives.

Each new Trustee will receive an induction into the role and responsibilities of a trustee and the operation of the charity in accordance with the Memorandum and Articles of Association.

Every Trustee will receive a copy of the Board Procedures and Protocols which cover in detail their role and the procedures that need to be followed during meetings.

Each new Trustee will be required to complete and submit such documentation as required by Companies House and the Charities Commission prior to their appointment.

Trustees are introduced to all members of staff and meet with key employees to gain a better understanding of the work of ELS. This is done on an informal basis but also makes up part of their induction to the charity.

All Trustees are encouraged to employ continuous professional development that enhances their skills as a Trustee and attend appropriate training and seminars.

The Board of Trustees shall not at any time be less than 2 in number but has no upper limit on the number of members who may become trustees.

The Trustees may at times allow the co-opting of individuals on a short term basis to provide additional support and resources to the charity as they see fit so long as such appointments are made and approved at a general meeting of the trustees.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees meet on a regular basis to review the development and administration of its affairs communicated via the Director and the Finance Manager.

The Director, appointed by the trustees, will oversee the day to day running of the charity in accordance with the organisations laid down policies and procedures. To facilitate operations the Director has delegated authority, within the terms set by the Trustees for operational matters, which include financial, employment and HR performance.

Risk management

The Trustees regularly review all risks associated with the operation of the charity, be they financial, Health & Safety or employment related and have at their disposal systems and procedures to facilitate the effective management of those risks.

These policies and systems are reviewed when required by changes in legislation but as a matter of course yearly. The charity continues to have a contract with a company called Citation who look after all the charity's policies and procedures for Health and Safety and Employment Law.

Key to the management of those risks is the reserves policy adopted by the charity to ensure that the Charity provides a stable environment for employees and beneficiaries alike.

The Charity also operates an investment policy designed to provide a maximum return with minimum risk, this is implemented in line with the Articles of Association and at the discretion of the Trustees.

Trustees' responsibilities

The Charity is a charitable company and the Trustees are directors of the charitable company and so the Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently:
- Make judgements and estimates that are reasonable and prudent: and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Disclosure of information to the auditors

We, the Trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as charity Trustees.

On behalf of the Board


M A Turnbull
Chairman

Date: 10/10/22

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion

We have audited the financial statements of Everyday Language Solutions for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (incorporating the Directors' report and strategic report) for the financial Year for which the financial statements are prepared is consistent with the financial statements; and
- The Strategic Report and Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as FRS102, Charities SORP (FRS 102), Companies Act 2006 and Charities Act 2011.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Stephen Easton FCA, Senior Statutory Auditor
For and on behalf of Haines Watts North East Audit LLP**

**Chartered Accountants
Statutory Auditor
Date**

14/12/2022

Sterling House
22 St Cuthberts Way
Darlington
County Durham

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 Total £	Unrestricted funds 2021 Total £
Income from:			
Charitable activities	2	1,183,853	971,054
Investments	3	2,062	3,606
Total income		<u>1,185,915</u>	<u>974,660</u>
Expenditure on:			
Charitable activities	4	(1,215,974)	(982,538)
Total expenditure		<u>(1,215,974)</u>	<u>(982,538)</u>
Net income		<u>(30,059)</u>	<u>(7,878)</u>
Reconciliation of funds:			
Total funds brought forward	15	440,120	447,998
Total funds carried forward	15	<u>410,061</u>	<u>440,120</u>

All income and expenditure derive from continuing activities.

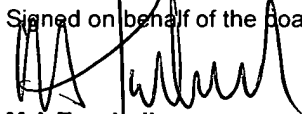
The statement of financial activities includes all gains and losses recognised during the year.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	18,440	16,266
Current assets			
Debtors	12	345,411	288,029
Cash at bank and in hand		345,693	400,011
		<u>691,104</u>	<u>688,040</u>
Creditors: amounts falling due within one year	13	(299,484)	(264,186)
Net current assets		<u>391,621</u>	<u>423,854</u>
Total assets less current liabilities		<u>410,061</u>	<u>440,120</u>
Net assets		<u>410,061</u>	<u>440,120</u>
Charity Funds			
Unrestricted funds	15	410,061	440,120
Total charity funds / (deficit)	15	<u>410,061</u>	<u>440,120</u>

The financial statements were approved and authorised for issue by the Board on 18/10/2022.....

Signed on behalf of the board of trustees



M A Turnbull
Trustee

Date: 18/10/22.

The notes on pages Page 13 to Page 22 form part of these financial statements.

Company registration number: 04384294

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS**

	Note	2022 £	2021 £
Cash flow from operating activities	17	(48,040)	7,429
Net cash flow from operating activities		<u>(48,040)</u>	<u>7,429</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(8,340)	(2,311)
Interest received		2,062	3,606
Net cash flow from investing activities		<u>(6,278)</u>	<u>1,295</u>
Net increase / (decrease) in cash and cash equivalents		(54,318)	8,724
Cash and cash equivalents at 1 April 2021		400,011	391,287
Cash and cash equivalents at 31 March 2022		<u>345,693</u>	<u>400,011</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		345,693	400,011
Cash and cash equivalents at 31 March 2022		<u>345,693</u>	<u>400,011</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Everyday Language Solutions is a company limited by Guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are provision of professional, confidential, impartial interpretation, translation service for the North East region of England serving community groups, individuals and local service providers.

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from interpretation and translation fees to raise funds for the charity. Income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest which is recognised when receivable.

(d) Expenditure recognition

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities represents costs of supplying translation services to organisations including management and administration support costs; and
- Other expenditure represents those items not falling into the categories above.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to other expenditure on a basis consistent with use of the resources.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer Equipment	33% Straight line
Fixtures and fittings	15% Reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

(j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The company recognised that normal payment terms from certain customers may not be adhered to when assessing recoverability of trade debtors.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

The charge in respect of periodic depreciation is derived after determining an estimate of an assets expected useful economic life which is determined by management at the time the asset is acquired and reviewed annually for appropriateness.

2 Income from charitable activities

	2022	2021
	£	£
Interpretation and translation services	1,183,853	971,054
	<u>1,183,853</u>	<u>971,054</u>

Income from charitable activities was £1,183,853 (2021 - £971,054) of which £1,183,853 (2021 - £971,054) was attributable to unrestricted funds.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

3 Income from investments

	2022 £	2021 £
Interest - deposits	2,062	3,606
	<u>2,062</u>	<u>3,606</u>

4 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total 2022 £	Total 2021 £
Language Services	924,847	291,127	1,215,127	982,538
	<u>924,847</u>	<u>291,127</u>	<u>1,215,127</u>	<u>982,538</u>

£1,215,127 (2021 - £982,538) of the above costs were attributable to unrestricted funds.

5 Allocation of support costs

Support cost	Basis of allocation £	Language services £	2021 Total £
Management and finance staff	Time	220,577	228,253
Service costs	Area	12,823	12,462
Rent	Area	19,008	19,008
Depreciation of assets	Usage	6,165	6,131
Legal and professional	Usage	8,387	7,376
Administration costs	Usage	18,862	16,612
Bank charges	Usage	507	851
Sundry	Usage	4,798	5,120
Total		<u>291,127</u>	<u>295,812</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

6 Governance costs

		2022 £	2021 £
Trustee remuneration	9	-	-
Trustee expenses		-	-
Auditor's remuneration (including expenses and benefits in kind)	8	1,700	1,700
		<u>1,700</u>	<u>1,700</u>

7 Net income for the year

Net income is stated after charging / (crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	6,165	6,131
Loss on disposal of tangible fixed assets	-	14
Operating lease rentals	24,264	24,045
	<u>24,264</u>	<u>24,045</u>

8 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £ 1,700 (2021 - £1,700).

9 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The trustees did not have any expenses reimbursed during the year (2021: £Nil).

The total amount of employee benefits received by key management personnel is £72,523.64 (2021 - £85,204.19). The Trust considers its key management personnel comprise chief operating and finance officers.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

10 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Charitable activities (including management and finance)	9	6	10	8
	<u>9</u>	<u>6</u>	<u>10</u>	<u>8</u>

The total staff costs and employees benefits were as follows:

	2022 £	2021 £
Wages and salaries	199,361	206,188
Social security	12,625	13,144
Defined contribution pension costs	8,179	8,546
	<u>220,165</u>	<u>227,878</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation:			
At 1 April 2021	14,731	80,107	94,838
Additions		8,339	8,339
	<u>14,731</u>	<u>88,446</u>	<u>103,177</u>
At 31 March 2022			
Depreciation:			
At 1 April 2021	7,330	71,242	78,571
Charge for the year	1,110	5,055	6,165
	<u>8,440</u>	<u>76,296</u>	<u>84,736</u>
At 31 March 2022			
Net book value:			
At 31 March 2022	<u>6,291</u>	<u>12,150</u>	<u>18,440</u>
At 31 March 2021	<u>7,401</u>	<u>8,866</u>	<u>16,267</u>

12 Debtors

	2022 £	2021 £
Trade debtors	325,958	266,331
Other debtors	19,453	21,697
	<u>345,411</u>	<u>288,028</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	176,164	147,699
Other tax and social security	96,705	90,035
Accruals and deferred income	26,614	26,451
	<u>299,484</u>	<u>264,185</u>

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14 Leases

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than one year	25,201	25,730
Later than one and not later than five years	25,943	51,144
Later than five years		-
	<u>51,144</u>	<u>76,874</u>

15 Fund reconciliation

Unrestricted funds

For the year ended 31 March 2022

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 March 2022 £
Unrestricted	440,120	1,185,915	(1,215,974)	-	-	410,061
	<u>440,120</u>	<u>1,185,915</u>	<u>(1,215,974)</u>	<u>-</u>	<u>-</u>	<u>410,061</u>

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 March 2021 £
Unrestricted	447,998	974,660	(982,538)	-	-	440,120
	<u>447,998</u>	<u>974,660</u>	<u>(982,538)</u>	<u>-</u>	<u>-</u>	<u>440,120</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

16 Analysis of net assets between funds

Unrestricted funds

	2022 £	2021 £
Fixed assets	18,440	16,266
Cash and current investments	345,693	400,011
Other current assets	345,411	288,599
Creditors more than one year	(299,484)	(264,756)
Total	410,061	440,120

17 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for year	(30,059)	(7,878)
Interest receivable	(2,062)	(3,606)
Loss on disposal of tangible fixed assets	-	14
Depreciation and impairment of tangible fixed assets	6,165	6,131
(Increase) / decrease in debtors	(57,382)	(18,501)
Increase / (decrease) in creditors	35,298	31,269
Net cash flow from operating activities	(48,040)	7,429

18 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,179 (2021 - £8,546).

The defined contribution liability is allocated to unrestricted funds and charitable activities.

19 Related party transactions

There are no related party transactions during the period (2021: £ nil).

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2022	2021
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	<u>325,958</u>	<u>266,331</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 13)	<u>176,164</u>	<u>147,699</u>

EVERYDAY LANGUAGE SOLUTIONS

England & Wales - Charity number 1091582

Accounts

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity registration number: 1091582
Company registration number: 04384294 (England and Wales)

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Charity registration number	1091582
Company registration number	04384294
Directors	J Lupton W W Overin M A Turnbull S Fletcher A I Hellowell I Hart
Registered office	Carbury House Concorde Way Preston Farm Stockton on Tees TS18 3TB
Auditor	Haines Watts North East Audit LLP Sterling House 22 St Cuthberts Way Darlington County Durham
Bankers	Unity Trust Bank Plc Unity Trust Bank Four Brindleyplace Birmingham B1 2JB

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
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**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 2015).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

J Lupton
W W Overin
M A Turnbull
S Fletcher
A I Hellawell
I Hart

Key management personnel

Chief operating officers: W Peacock and S O Connor
Chief finance officer: S Jones

Objectives and Public benefit statement

The objects of the charity are (as stipulated in the Memorandum of Association, updated 2009):

For the benefit of the public in the North East of England and elsewhere to work for promoting good race relations, endeavouring to eliminate discrimination on the grounds of race and encouraging equality of opportunity between persons of different racial groups by the provision of an appropriate translation service for those disadvantaged by the inability to understand and communicate effectively in English in such a way as to relieve poverty, advance education and promote other charitable purposes.

Activities

The main objective continues to be the provision of professional, confidential, impartial interpretation and translation services for the North East region of England serving community groups, individuals and local service providers. The charity has been able to achieve this through a structured strategy designed to build upon the good work already undertaken and to broaden its scope of operations by reaching more beneficiaries and service providers.

The charity has a general aim to improve the quality of life of the local BME community by providing support for them to access services and advice in the region and thereby facilitate their integration into the wider community. This is achieved through the provision of free training to anyone who wishes to support their local community through language assistance. The training is also available to "closed" community groups who wish to have the training and experience but not to utilise it for the benefit of others.

To provide a professional, confidential, impartial interpretation and translation service for the North East region of England serving community groups, individuals and local service providers. Giving fair and equal access for all. Ultimately resulting in the improvement of health inequalities and better health outcomes.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

To encourage local community groups to formalise their language skills to become professional translators and interpreters to enhance employment opportunities. This encouragement is especially relevant to successful asylum seekers who have non recognised or non-transferable skills and qualifications to help them find employment in the UK and to relieve them from poverty.

To encourage local agencies to create an equal access to their services for non-English speakers by acknowledging the need for professional interpretation and translation services.

To identify and understand the barriers faced by ethnic minority communities and negotiate policy issues with service providers.

To support and advise all BME voluntary and community organisations in the North East to develop and maintain them effectively, understand their statutory and non-statutory rights and establish a positive relationship with mainstream service providers.

To provide educational and other bi-lingual information, including the use of audio recordings, on mainstream and local services.

To provide translation, tutor materials and translated information on mainstream and local services.

Key to this process has been the winning and retention of some key Service Level Agreements with local infrastructure services such as:

- National Probation Service – Covering Durham and Teesside new contract awarded in June 2015.
- IMPACT Psychological services – Contract agreed June 2020 as sole provider.
- County Durham and Darlington Foundation Trust – Sole provider contract for 3 years in July 2018 with an option to extend to 5 years.
- City Hospitals Sunderland – Awarded contract for 5 years with an option to extend to 7 years 1st December 2014. Newly amalgamated Trust incorporating South Tyneside merged onto this framework on the 31st of March 2020.
- North Tees and Hartlepool NHS Foundation Trust – Sole provider contract awarded for 4 years in October 2018 with option to extend to 5 years.
- NEPO framework for Interpreting and Translation services – Awarded a place again on this framework in September 2020 delivering services to local councils. Framework is for 3 years with an option to extend to 5 years.
- London Procurement Partnership (LPP) – Awarded a place on this Dynamic Purchasing System in 2015 which supports the NHS purchasing of Interpreting and Translation services. It was due to expire in August 2020 but has been extended for a further 1 year due to the pandemic.
- Tees Esk and Wear Valley NHS Foundation Trust – Awarded a sole provider contract in October 2019 for 3 years with a further 2-year extension option.

The charity also provides services to a range of public, private and voluntary organisations such as solicitors, Crown and Magistrates Courts, Police, Schools, local government departments, local prisons as well as voluntary sector groups such as local CAB's the Refugee Service and smaller community groups.

The charity's main areas of activity continue to be the provision of face to face interpretation services for local BME communities and asylum seekers to ensure that they received treatment, advice and support that is equitable and fair and encourages integration with the wider community.

These activities continue to be a source of sustainable income for the charity by ensuring that those organisations that can pay for the service do so. This means that the charity is not reliant upon the vagaries of public sector funding or having to expend physical and fiscal resources in the pursuit of donations and trust funding.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

Strategic Report

Achievements and performance

- Volunteered for our local Covid Community Champion Team to help disseminate guidance, advice and training within the communities we support
- Successfully retained our ISO.9001 certification.
- Successfully retained our cyber essentials accreditation.
- Successfully maintained operations to remote working for staff and Interpreters following the Covid 19 outbreak.

Financial review (including reserves policy)

The charity's principle source of funding comes from its delivery of translation and interpretation services across the Tees Valley. Key clients include local Councils, mental health providers, Hospital Trusts, the court system, police and immigration authorities.

The reserves policy operated by the charity ensures that the charity has sufficient funds to operate for 3 months without the need for an income. These funds are invested to ensure that the charity, its staff and customers can be assured of a level of financial security. This would be more than adequate to wind up the affairs of the charity should the need arise.

The costs associated with the governance of the charity were £1,700 with £982,538 being expended on meeting our charitable objects. The charity currently has reserves of £440,120

The charity has an investment approach that takes environmental, social, ethical and governance (ESG) factors into consideration in investment decisions. It is based on achieving the greatest impact from investments by both pursuing maximum financial return and ensuring investments compliment rather than undermine the wider aims of the charity. In the current financial climate, the Trustees are aware of the risks associated with an investment and continue to obtain the best return for minimum risk.

As permitted under the Companies Act 1989 and under the charity's Articles of Association, the charity has obtained insurance in respect of the Trustees liability incurred in connection with the discharge of their duties.

The charity has appointed Haines Watts to act as the charity's accountants and auditors and have commissioned them to prepare financial statements required under the Companies and Charities Act.

Plans for future periods

1. In line with the possible decrease in demand for our services alongside a more competitive marketplace a programme of advanced technology solutions to deliver the same quality and level of service will take priority this next financial year.
2. To continue to consolidate the charity's position within the new contract frameworks ensuring all our clients still use our organisation as a priority. This is of paramount importance as the charity needs to be accessible through national frameworks due to organisations having less available funding to tender locally.
3. Continue to support local schools with language education and practical work experience.
4. Work closely within the local Healthwatch organisations to ensure we can continue to support those in need of our services.
5. Provision of a tutor for ESOL/English classes for the local community in the Stockton area.

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(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

6. Continue to build relationships and partnerships with organisations in Tyne and Wear to help support the communities better in that area.

Structure, governance and management

Everyday Language Solutions (ELS) is a company limited by Guarantee incorporated on the 28th of February 2002, and registered as a charity on 10th April 2002. The liability of the members is limited to an amount not exceeding £10 per member.

The company was established under a Memorandum of Association which established the object and powers of the charitable company and is governed under its Articles of Association.

Everyday Language Solutions (ELS) is a company limited by guarantee and not having a share capital under the Companies Act 2006 governed by its Memorandum and Articles of Association dated 12th June 1997 and amended in 2008 to reflect current governance arrangements and Charitable law.

Membership to the board of trustees is open to anyone aged 18 years or over and currently there are six active members who also constitute the board of trustees.

Every member of the charity undertakes to contribute such amount as may be required but not exceeding £10.

The Trustees of ELS undertake to adhere to the three key strands of governance which cover strategic thinking, performance & risk measurement and are categorised as follows:

Corporate/fiduciary governance: The bedrock of governance. Covers oversight of finances and assets. It covers regulatory and legal compliance. It ensures internal controls regarding finance are strong and board policies regarding health & safety, data protection etc. are complied with.

Strategic governance: The Board recognise their responsibility to think and work strategically and to plan for the future. For the organisation to be successful depends on the clarity and execution of the strategy, the ability to look outward, constantly scanning the environment and the ability to adapt to a rapidly changing environment and to sometimes abrupt unexpected external changes is paramount to this success.

Impact governance: Assess the charity's performance and the impact it is having towards achieving its charitable objectives.

Each new Trustee will receive an induction into the role and responsibilities of a trustee and the operation of the charity in accordance with the Memorandum and Articles of Association.

Every Trustee will receive a copy of the Board Procedures and Protocols which cover in detail their role and the procedures that need to be followed during meetings.

Each new Trustee will be required to complete and submit such documentation as required by Companies House and the Charities Commission prior to their appointment.

Trustees are introduced to all members of staff and meet with key employees to gain a better understanding of the work of ELS. This is done on an informal basis but also makes up part of their induction to the charity.

All Trustees are encouraged to employ continuous professional development that enhances their skills as a Trustee and attend appropriate training and seminars.

The Board of Trustees shall not at any time be less than 2 in number but has no upper limit on the number of members who may become trustees.

The Trustees may at times allow the co-opting of individuals on a short term basis to provide additional support and resources to the charity as they see fit so long as such appointments are made and approved at a general meeting of the trustees.

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(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees meet on a regular basis to review the development and administration of its affairs communicated via the Director and the Finance Manager.

The Director, appointed by the trustees, will oversee the day to day running of the charity in accordance with the organisations laid down policies and procedures. To facilitate operations the Director has delegated authority, within the terms set by the Trustees for operational matters, which include financial, employment and HR performance.

Risk management

The Trustees regularly review all risks associated with the operation of the charity, be they financial, Health & Safety or employment related and have at their disposal systems and procedures to facilitate the effective management of those risks.

These policies and systems are reviewed when required by changes in legislation but as a matter of course yearly. The charity continues to have a contract with a company called Citation who look after all the charity's policies and procedures for Health and Safety and Employment Law.

Key to the management of those risks is the reserves policy adopted by the charity to ensure that the Charity provides a stable environment for employees and beneficiaries alike.

The Charity also operates an investment policy designed to provide a maximum return with minimum risk, this is implemented in line with the Articles of Association and at the discretion of the Trustees.

Trustees' responsibilities

The Charity is a charitable company and the Trustees are directors of the charitable company and so the Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Disclosure of information to the auditors

We, the Trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (INCLUDING THE DIRECTORS' REPORT AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as charity Trustees.

On behalf of the Board


M A Turnbull
Chairman

Date: 10/11/21

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion

We have audited the financial statements of Everyday Language Solutions for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

Opinion on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (incorporating the Directors' report and strategic report) for the financial Year for which the financial statements are prepared is consistent with the financial statements; and
- The Strategic Report and Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS REPORT TO THE MEMBER OF EVERYDAY LANGUAGE SOLUTIONS**

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as FRS102, Charities SORP (FRS 102), Companies Act 2006 and Charities Act 2011.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Our audit did not identify any key audit matters relating to the detection of irregularities including fraud. However, despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Easton

**Stephen Easton FCA, Senior Statutory Auditor
For and on behalf of Haines Watts North East Audit LLP**

20/12/2021

**Chartered Accountants
Statutory Auditor
Date**

**Sterling House
22 St Cuthberts Way
Darlington
County Durham**

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 Total £	Unrestricted funds 2020 Total £
Income from:			
Charitable activities	2	971,054	897,462
Investments	3	3,606	5,012
Total income		<u>974,660</u>	<u>902,474</u>
Expenditure on:			
Charitable activities	4	(982,538)	(954,437)
Total expenditure		<u>(982,538)</u>	<u>(954,437)</u>
Net income		<u>(7,878)</u>	<u>(51,964)</u>
Reconciliation of funds:			
Total funds brought forward	15	447,998	499,962
Total funds carried forward	15	<u>440,120</u>	<u>447,998</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	16,266	20,101
Current assets			
Debtors	12	288,029	269,527
Cash at bank and in hand		400,011	391,287
		688,040	660,813
Creditors: amounts falling due within one year	13	(264,186)	(232,916)
Net current assets		423,854	427,897
Total assets less current liabilities		440,120	447,998
Net assets		440,120	447,998
Charity Funds			
Unrestricted funds	15	440,120	447,998
Total charity funds / (deficit)	15	440,120	447,998

The financial statements were approved and authorised for issue by the Board on 10/11/2021

Signed on behalf of the board of trustees


M A Turnbull
Trustee

Date: 20/11/21

The notes on pages Page 13 to Page 22 form part of these financial statements.

Company registration number: 04384294

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS**

	Note	2021 £	2020 £
Cash flow from operating activities	17	7,429	(79,760)
Net cash flow from operating activities		<u>7,429</u>	<u>(79,760)</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(2,311)	(16,639)
Interest received		3,606	5,012
Net cash flow from investing activities		<u>1,295</u>	<u>(11,627)</u>
Net increase / (decrease) in cash and cash equivalents		8,724	(91,387)
Cash and cash equivalents at 1 April 2020		391,287	482,674
Cash and cash equivalents at 31 March 2021		<u>400,011</u>	<u>391,287</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		400,011	391,287
Cash and cash equivalents at 31 March 2021		<u>400,011</u>	<u>391,287</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

1 Summary of significant accounting policies

(a) General information and basis of preparation

Everyday Language Solutions is a company limited by Guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are provision of professional, confidential, impartial interpretation, translation service for the North East region of England serving community groups, individuals and local service providers.

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from interpretation and translation fees to raise funds for the charity. Income is received in exchange for supplying services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest which is recognised when receivable.

(d) Expenditure recognition

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities represents costs of supplying translation services to organisations including management and administration support costs; and
- Other expenditure represents those items not falling into the categories above.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to other expenditure on a basis consistent with use of the resources.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer Equipment	33% Straight line
Fixtures and fittings	15% Reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

(j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The company recognised that normal payment terms from certain customers may not be adhered to when assessing recoverability of trade debtors.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

The charge in respect of periodic depreciation is derived after determining an estimate of an assets expected useful economic life which is determined by management at the time the asset is acquired and reviewed annually for appropriateness.

2 Income from charitable activities

	2021	2020
	£	£
Interpretation and translation services	971,054	897,462
	<u>971,054</u>	<u>897,462</u>

Income from charitable activities was £971,054 (2020 - £897,462) of which £971,054 (2020 - £897,462) was attributable to unrestricted funds.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

3 Income from investments

	2021 £	2020 £
Interest - deposits	3,606	5,012
	<u>3,606</u>	<u>5,012</u>

4 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Support costs £	Total 2021 £	Total 2020 £
Language Services	686,726	295,812	982,538	954,437
	<u>686,726</u>	<u>295,812</u>	<u>982,538</u>	<u>954,437</u>

£982,538 (2020 - £954,437) of the above costs were attributable to unrestricted funds.

5 Allocation of support costs

Support cost	Basis of allocation	Language services £	2020 Total £
Management and finance staff	Time	228,253	205,865
Service costs	Area	12,462	11,698
Rent	Area	19,008	19,008
Depreciation of assets	Usage	6,131	2,526
Legal and professional	Usage	7,376	7,060
Administration costs	Usage	16,612	18,159
Bank charges	Usage	851	1,106
Sundry	Usage	5,120	5,414
Total		<u>295,812</u>	<u>270,836</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

6 Governance costs

		2021 £	2020 £
Trustee remuneration	9	-	-
Trustee expenses		-	-
Auditor's remuneration (including expenses and benefits in kind)	8	1,700	1,700
		<u>1,700</u>	<u>1,700</u>

7 Net income for the year

Net income is stated after charging / (crediting):

		2021 £	2020 £
Depreciation of tangible fixed assets		6,131	2,526
Loss on disposal of tangible fixed assets		14	267
Operating lease rentals		24,045	23,688
		<u>30,190</u>	<u>26,481</u>

8 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £ 1,700 (2020 - £1,700).

9 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil).

The trustees did not have any expenses reimbursed during the year (2020: £Nil).

The total amount of employee benefits received by key management personnel is £85,204.19 (2020 - £89,285). The Trust considers its key management personnel comprise chief operating and finance officers.

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

10 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Charitable activities (including management and finance)	10	8	10	8
	<u>10</u>	<u>8</u>	<u>10</u>	<u>8</u>

The total staff costs and employees benefits were as follows:

	2021 £	2020 £
Wages and salaries	206,188	185,788
Social security	13,144	12,366
Defined contribution pension costs	8,546	7,711
	<u>227,878</u>	<u>205,865</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation:			
At 1 April 2020	13,116	93,776	106,892
Additions	2,043	268	2,311
Disposals	(428)	(13,937)	(14,365)
	<u>14,731</u>	<u>80,107</u>	<u>94,838</u>
At 31 March 2021			
Depreciation:			
At 1 April 2020	6,522	80,269	86,791
Charge for the year	1,222	4,909	6,131
Eliminated on disposals	(414)	(13,937)	(14,351)
	<u>7,330</u>	<u>71,241</u>	<u>78,571</u>
At 31 March 2021			
Net book value:			
At 31 March 2021	<u>7,401</u>	<u>8,866</u>	<u>16,267</u>
At 31 March 2020	<u>6,593</u>	<u>13,507</u>	<u>20,101</u>

12 Debtors

	2021 £	2020 £
Trade debtors	266,331	249,733
Other debtors	21,697	19,794
	<u>288,028</u>	<u>269,527</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	147,699	122,118
Other tax and social security	90,035	86,119
Accruals and deferred income	26,451	24,679
	<u>264,185</u>	<u>232,916</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

14 Leases

Operating leases - lessee

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	25,730	25,344
Later than one and not later than five years	51,144	63,360
Later than five years		-
	<u>76,874</u>	<u>88,704</u>

15 Fund reconciliation

Unrestricted funds

For the year ended 31 March 2021

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 March 2021 £
Unrestricted	447,998	974,660	(982,538)	-	-	440,120
	<u>447,998</u>	<u>974,660</u>	<u>(982,538)</u>	<u>-</u>	<u>-</u>	<u>440,120</u>

For the year ended 31 March 2020

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31 March 2020 £
Unrestricted	499,962	902,474	(954,437)	-	-	447,998
	<u>499,962</u>	<u>902,474</u>	<u>(954,437)</u>	<u>-</u>	<u>-</u>	<u>447,998</u>

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

16 Analysis of net assets between funds

Unrestricted funds

	2021 £	2020 £
Fixed assets	16,266	20,101
Cash and current investments	400,011	391,287
Other current assets	288,599	269,527
Creditors more than one year	(264,756)	(232,916)
Total	440,120	447,998

17 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for year	(7,878)	(51,964)
Interest receivable	(3,606)	(5,012)
Loss on disposal of tangible fixed assets	14	267
Depreciation and impairment of tangible fixed assets	6,131	2,526
(Increase) / decrease in debtors	(18,501)	(35,098)
Increase / (decrease) in creditors	31,269	9,521
Net cash flow from operating activities	7,429	(79,760)

18 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,546 (2020 - £7,711).

The defined contribution liability is allocated to unrestricted funds and charitable activities.

19 Related party transactions

There are no related party transactions during the period (2020: £ nil).

**EVERYDAY LANGUAGE SOLUTIONS
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

20 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021 £	2020 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	<u>266,331</u>	<u>249,733</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Trade creditors (note 13)	<u>147,699</u>	<u>122,118</u>