

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

**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.

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.

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.

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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.

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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.

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

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

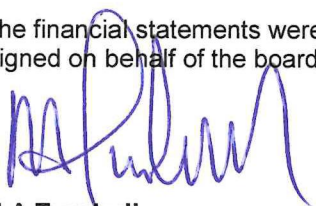
All income and expenditure derive from continuing activities.
The statement of financial activities includes all gains and losses recognised during the year.

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.

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
	<u>369,148</u>	<u>345,411</u>

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
	<u>385,872</u>	<u>299,484</u>

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)
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>