

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 Hellawell 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 Hellawell	
Mr J Lupton	
Mr WW Overin	
Mr MA Turnbull	
Mr AJ Nettleton	(Appointed 10 January 2025)
Mr K Reeks	(Appointed 9 January 2025)
Clr 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:

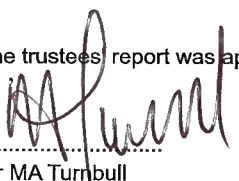
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume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


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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 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 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.

EVERYDAY LANGUAGE SOLUTIONS

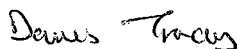
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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		2,143,631	1,499,197
Expenditure on:			
Charitable activities	6	2,110,651	1,496,880
Total expenditure		2,110,651	1,496,880
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		409,128	376,148

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	
		1,021,583		748,683	
Creditors: amounts falling due within one year	14	(634,334)		(380,534)	
Net current assets			387,249		368,149
Total assets less current liabilities			409,128		376,148
The funds of the charity					
Unrestricted funds	16		409,128		376,148
			409,128		376,148

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
	2,110,651	1,496,880
Analysis by fund		
Unrestricted funds	2,110,651	1,496,880

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	21,120	19,008
	<u></u>	<u></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 Number	2024 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	<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.

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