

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

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31st October 2024
for
Deaf Services Lanarkshire

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

Deaf Services Lanarkshire

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For The Year Ended 31st October 2024

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Deaf Services Lanarkshire

Report of the Trustees
For The Year Ended 31st October 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC043457 (Scotland)

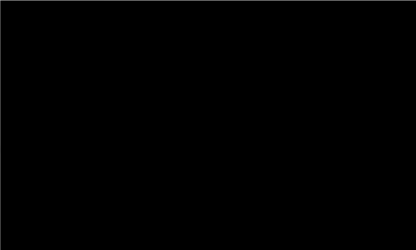
Registered Charity number

000941

Registered office

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

Trustees

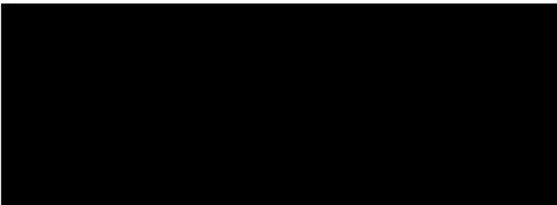


Company Secretary

Independent Examiner

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

Approved by order of the board of trustees on 24/03/25 and signed on its behalf by:



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

I report on the accounts for the year ended 31st October 2024 set out on pages three to thirteen.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

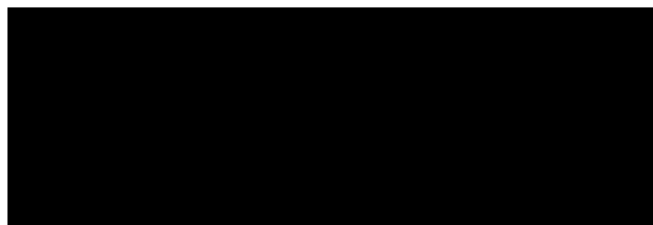
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Association of Chartered Certified Accountants

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

Date:

28/03/25

Deaf Services Lanarkshire

Statement of Financial Activities
For The Year Ended 31st October 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		547	55,864	56,411	25,852
Other trading activities	2	334,539	-	334,539	248,856
Total		335,086	55,864	390,950	274,708
EXPENDITURE ON					
Raising funds	3	94,154	40,961	135,115	118,119
Charitable activities					
Charitable Activities		181,813	-	181,813	138,641
Total		275,967	40,961	316,928	256,760
NET INCOME		59,119	14,903	74,022	17,948
RECONCILIATION OF FUNDS					
Total funds brought forward		175,621	27,207	202,828	184,880
TOTAL FUNDS CARRIED FORWARD		234,740	42,110	276,850	202,828

The notes form part of these financial statements

Deaf Services Lanarkshire

Balance Sheet
31st October 2024

	Notes	Unrestricted fund €	Restricted funds €	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	1,899	-	1,899	2,532
CURRENT ASSETS					
Debtors	9	52,469	-	52,469	44,110
Cash at bank and in hand		202,529	42,110	244,639	174,762
		254,998	42,110	297,108	218,872
CREDITORS					
Amounts falling due within one year	10	(22,157)	-	(22,157)	(18,576)
NET CURRENT ASSETS		232,841	42,110	274,951	200,296
TOTAL ASSETS LESS CURRENT LIABILITIES		234,740	42,110	276,850	202,828
NET ASSETS		234,740	42,110	276,850	202,828
FUNDS	11				
Unrestricted funds				234,740	175,621
Restricted funds				42,110	27,207
TOTAL FUNDS				276,850	202,828

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Deaf Services Lanarkshire

Balance Sheet - continued
31st October 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24/13/2025 and were signed on its behalf by:



The notes form part of these financial statements

Deaf Services Lanarkshire

Notes to the Financial Statements For The Year Ended 31st October 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Deaf Services Lanarkshire

Notes to the Financial Statements - continued For The Year Ended 31st October 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Interpreter services	307,114	213,063
Student fees	27,425	35,793
	<u>334,539</u>	<u>248,856</u>

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	133,816	105,408
Trustees' expenses	-	342
Repairs & renewals	666	596
Depreciation	633	844
Support costs	-	5,346
	<u>135,115</u>	<u>112,536</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	633	844
Rent	<u>10,836</u>	<u>15,378</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st October 2024 nor for the year ended 31st October 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>-</u>	<u>342</u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2024

6. STAFF COSTS

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

	2024	2023
Average number of staff employed	4	4

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,055	23,797	25,852
Other trading activities	245,522	3,334	248,856
Total	247,577	27,131	274,708
EXPENDITURE ON			
Raising funds	70,931	47,188	118,119
Charitable activities			
Charitable Activities	138,641	-	138,641
Total	209,572	47,188	256,760
NET INCOME/(EXPENDITURE)	38,005	(20,057)	17,948
RECONCILIATION OF FUNDS			
Total funds brought forward	137,616	47,264	184,880
TOTAL FUNDS CARRIED FORWARD	175,621	27,207	202,828

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2024

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st November 2023 and 31st October 2024	308	218	8,650	9,176
DEPRECIATION				
At 1st November 2023	308	218	6,118	6,644
Charge for year	-	-	633	633
At 31st October 2024	308	218	6,751	7,277
NET BOOK VALUE				
At 31st October 2024	-	-	1,899	1,899
At 31st October 2023	-	-	2,532	2,532

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	52,469	44,110

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	(53)	1,256
VAT	20,602	15,772
Other creditors	658	748
Accrued expenses	950	800
	22,157	18,576

Deaf Services Lanarkshire

Notes to the Financial Statements - continued For The Year Ended 31st October 2024

11. MOVEMENT IN FUNDS

	At 1/11/23 £	Net movement in funds £	At 31/10/24 £
Unrestricted funds			
General fund	175,621	59,119	234,740
Restricted funds			
North Lanarkshire Council	-	6,227	6,227
Tesco - Hard of Hearing	78	(78)	-
Crafts - Harper MacLeod	147	-	147
WISMITHS	200	-	200
SEE HEAR 21/22	10,303	(1,085)	9,218
SOUTER	630	(630)	-
Voluntary Action North Lanarkshire	-	7,905	7,905
Asda	200	(200)	-
Sharkey Fund	2,457	-	2,457
See Hear 23/24	13,192	(13,192)	-
BSL Cafe & Mens Mental Health	-	1,535	1,535
Barbara McLugage	-	1,167	1,167
NLC Gap Funding	-	3,914	3,914
Corra Foundation	-	9,340	9,340
	<u>27,207</u>	<u>14,903</u>	<u>42,110</u>
TOTAL FUNDS	<u>202,828</u>	<u>74,022</u>	<u>276,850</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,086	(275,967)	59,119
Restricted funds			
North Lanarkshire Council	10,000	(3,773)	6,227
Tesco - Hard of Hearing	-	(78)	(78)
SEE HEAR 21/22	-	(1,085)	(1,085)
SOUTER	-	(630)	(630)
Voluntary Action North Lanarkshire	7,905	-	7,905
Asda	-	(200)	(200)
See Hear 23/24	-	(13,192)	(13,192)
BSL Cafe & Mens Mental Health	3,635	(2,100)	1,535
Barbara McLugage	5,400	(4,233)	1,167
NLC Gap Funding	3,914	-	3,914
Corra Foundation	18,060	(8,720)	9,340
Community Asset Transfer Fund	5,000	(5,000)	-
NHS Deaf Awareness Fund	1,950	(1,950)	-
	<u>55,864</u>	<u>(40,961)</u>	<u>14,903</u>
TOTAL FUNDS	<u>390,950</u>	<u>(316,928)</u>	<u>74,022</u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued **For The Year Ended 31st October 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
Unrestricted funds			
General fund	137,616	38,005	175,621
Restricted funds			
BIG LOTTERY	5,732	(5,732)	-
North Lanarkshire Council	3,835	(3,835)	-
Tesco - Hard of Hearing	78	-	78
Crafts - Harper MacLeod	-	147	147
WHISKEYS	-	200	200
SEEHEAR 21/22	10,303	-	10,303
SOUTER	630	-	630
SEEHEAR 22/23	5,928	(5,928)	-
Voluntary Action North Lanarkshire	20,558	(20,558)	-
Asda	200	-	200
Sharkey Fund	-	2,457	2,457
See Hear 23/24	-	13,192	13,192
	47,264	(20,057)	27,207
TOTAL FUNDS	184,880	17,948	202,828

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,577	(209,572)	38,005
Restricted funds			
BIG LOTTERY	-	(5,732)	(5,732)
North Lanarkshire Council	-	(3,835)	(3,835)
Crafts - Harper MacLeod	147	-	147
WHISKEYS	200	-	200
SEEHEAR 22/23	-	(5,928)	(5,928)
Voluntary Action North Lanarkshire	-	(20,558)	(20,558)
Sharkey Fund	2,987	(530)	2,457
See Hear 23/24	23,797	(10,605)	13,192
	27,131	(47,188)	(20,057)
TOTAL FUNDS	274,708	(256,760)	17,948

Deaf Services Lanarkshire

Notes to the Financial Statements - continued
For The Year Ended 31st October 2024

11. MOVEMENT IN FUNDS - continued

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

	At 1/11/22	Net movement in funds	At 31/10/24
	£	£	£
Unrestricted funds			
General fund	137,616	97,124	234,740
Restricted funds			
BIG LOTTERY	5,732	(5,732)	-
North Lanarkshire Council	3,835	2,392	6,227
Tesco - Hard of Hearing	78	(78)	-
Crafts - Harper MacLeod	-	147	147
WHSMITHS	-	200	200
SEEHEAR 21/22	10,303	(1,085)	9,218
SOUTER	630	(630)	-
SEEHEAR 22/23	5,928	(5,928)	-
Voluntary Action North Lanarkshire	20,558	(12,653)	7,905
Asda	200	(200)	-
Sharkey Fund	-	2,457	2,457
BSL Cafe & Mens Mental Health	-	1,535	1,535
	-	1,167	1,167
NLC Gap Funding	-	3,914	3,914
Corra Foundation	-	9,340	9,340
	<u>47,264</u>	<u>(5,154)</u>	<u>42,110</u>
TOTAL FUNDS	<u>184,880</u>	<u>91,970</u>	<u>276,850</u>

Deaf Services Lanarkshire

Notes to the Financial Statements - continued For The Year Ended 31st October 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	582,663	(485,539)	97,124
Restricted funds			
BIG LOTTERY	-	(5,732)	(5,732)
North Lanarkshire Council	10,000	(7,608)	2,392
Teseo - Hard of Hearing	-	(78)	(78)
Crafts - Harper MacLeod	147	-	147
WHISMITHS	200	-	200
SEEHEAR 21/22	-	(1,085)	(1,085)
SOUTER	-	(630)	(630)
SEEHEAR 22/23	-	(5,928)	(5,928)
Voluntary Action North Lanarkshire	7,905	(20,558)	(12,653)
Asda	-	(200)	(200)
Sharkey Fund	2,987	(530)	2,457
See Hear 23/24	23,797	(23,797)	-
BSL Cafe & Mens Mental Health	3,635	(2,100)	1,535
	5,400	(4,233)	1,167
NLC Gap Funding	3,914	-	3,914
Corra Foundation	18,060	(8,720)	9,340
Community Asset Transfer Fund	5,000	(5,000)	-
NHS Deaf Awareness Fund	1,950	(1,950)	-
	<u>82,995</u>	<u>(88,149)</u>	<u>(5,154)</u>
TOTAL FUNDS	<u>665,658</u>	<u>(573,688)</u>	<u>91,970</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st October 2024.

Deaf Services Lanarkshire

Detailed Statement of Financial Activities **For The Year Ended 31st October 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	547	2,055
Grants	55,864	23,797
	56,411	25,852
Other trading activities		
Interpreter services	307,114	213,063
Student fees	27,425	35,793
	334,539	248,856
Total incoming resources	390,950	274,708
EXPENDITURE		
Raising donations and legacies		
'Trustees' expenses	-	342
Interpreter & note taker costs	108,395	85,070
Tutor fees	25,421	20,338
Repairs & renewals	666	596
Computer equipment	633	844
	135,115	107,190
Other trading activities		
Bad debts	-	5,583
Charitable activities		
Wages	111,967	79,317
Social security	8,547	-
Pensions	2,169	1,176
Rent	10,836	15,378
Insurance	1,310	1,750
Electricity	4,108	5,992
Telephone	975	632
Postage and stationery	1,325	1,807
Training	3,850	1,971
Role Model	2,435	4,480
Computer Costs	1,303	666
Sundry & catering	1,365	4,247
Hard of hearing	684	1,620
Befrienders	14,923	14,656
Activities	5,811	4,949
	171,608	138,641

This page does not form part of the statutory financial statements

Deaf Services Lanarkshire

Detailed Statement of Financial Activities
For The Year Ended 31st October 2024

	2024 £	2023 £
Support costs		
<i>Governance costs</i>		
Accountancy	1,085	800
Professional fees	9,120	4,546
	<u>10,205</u>	<u>5,346</u>
Total resources expended	<u>316,928</u>	<u>256,760</u>
Net income	<u>74,022</u>	<u>17,948</u>

