

REGISTERED CHARITY NUMBER: SC045618

**Report of the Trustees and  
Receipts & Payments Account For The Year Ended 31 May 2024  
for  
DEAF NETWORK CULTURAL CENTRE**

**DEAF NETWORK CULTURAL CENTRE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MAY 2024**

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# DEAF NETWORK CULTURAL CENTRE

## Report of the Trustees

YEAR ENDED 31 MAY 2024

The Trustees, present their report with the financial statements of the charity for the year ended 31 May 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number SC045618

### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide assurance from fraud and error.

### Objectives and Activities

In 2015, the Trustees launched a programme to assist deaf and hard of hearing people integrate themselves into the community and to provide them with assistance and training support services.

The Trust has been established to pursue the following objectives:

- To advance education within the community;
- To provide recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities are intended.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, signed on 14<sup>th</sup> May 2015 and constitutes an unincorporated charity.

#### Recruitment and appointment of new trustees

The Trustees shall be entitled, by way of resolution passed by a majority vote at a meeting of Trustees, to appoint any individual with appropriate skills and expertise, as a Trustee.

The number of Trustees shall not be less than three, but no more than eleven at any one time.

#### Reserves Policy

The Trust operates at present with unrestricted funds, which can be used in accordance with the charitable objectives

Approved by the trustees and signed on their behalf

\_\_\_\_\_  
Date

## **Independent Examiner's Report to the Trustees of Deaf Network Cultural Centre**

I report on the accounts for the year ended 31 May 2024 set out on pages 3 and 4.

### **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. The charity's trustees consider that the audit requirement of Regulation 10(1)(d) 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.

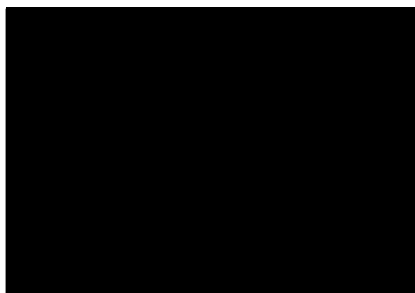
### **Independent examiner's statement**

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 9 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



# DEAF NETWORK CULTURAL CENTRE

## Receipts and Payments Account For the Year Ended 31 May 2023/4

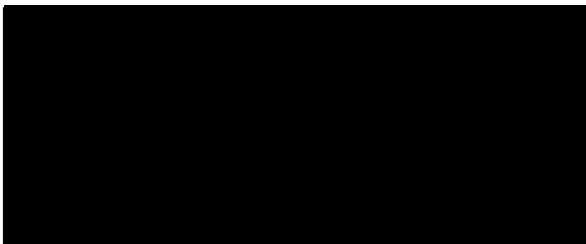
	2024 £	2023 £
<b>Receipts</b>		
Grants	6,500	Nil
Donations	990	7,005
Interest	17	Nil
	<hr/>	<hr/>
	7,507	7,005
<b>Payments</b>		
<b>Payments or charitable activities</b>		
Rent	Nil	Nil
Heat & Light	2,183	1,748
Insurances	Nil	Nil
Telephone & Internet	739	1,343
Repairs & Maintenance	15	Nil
Stationery & Postage	6	132
Wages	Nil	Nil
Fittings & Equipment Purchased	Nil	Nil
Outings	774	Nil
Fees & Subscriptions	Nil	Nil
Accountancy Fees	Nil	Nil
Bank Charges	94	88
Donations	1134	2,679
Motor Expenses	145	Nil
	<hr/>	<hr/>
	5,090	5,989
 <b>Surplus / (Deficit) for year</b>	 <hr/>	 <hr/>
	2,417	1,016
 All Funds are restricted	 <hr/> <hr/>	 <hr/> <hr/>

**DEAF NETWORK CULTURAL CENTRE**

**STATEMENT OF BALANCES  
AT 31 MAY 2024**

	£	£
<b>Bank and cash in hand</b>		
Opening balances	1,238	222
Bank Loan	(290)	-
Surplus/ (Deficit) for year	2,417	1,016
	<hr/>	<hr/>
<b>Closing Balances</b>	<b>3,365</b>	<b>1,238</b>
	<hr/>	<hr/>
<b>Reserves</b>		
Other Assets	3,365	1,238
	<hr/>	<hr/>
<b>Closing Balances</b>	<b>3,365</b>	<b>1,238</b>
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Approved by the Trustees and signed on their behalf



**DEAF NETWORK CULTURAL CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MAY 2024**

**1. Accounting Policies**

a. Accounting Convention

The financial statements have been prepared under the historical cost convention and on the basis of receipts and payments.

b. Funds

All funds are unrestricted and available for the purposes of the charity.

**2. Liabilities**

	£
Creditors & Accruals	<u>3,362</u>

Due to the size and nature of the charity, the accounts have been prepared on a receipts and payments basis. There was a Bounce Bank Loan taken on 15 June 2020.

**3. Funds**

	2024 £	2022 £
Cash at bank and in hand	3,365	1,238
<b>Closing balances</b>	<u><u>3,365</u></u>	<u><u>1,238</u></u>