

REGISTERED CHARITY NUMBER: SC045618

**Report of the Trustees and
Receipts & Payments Account For The Year Ended 31 May 2025
for
DEAF NETWORK CULTURAL CENTRE**

DEAF NETWORK CULTURAL CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2025

CONTENTS	PAGE
Trustees Annual Report	1 to 2
Independent Examiner's Report	2a
Receipts and Payment Account	3
Statement of Balances	4
Notes to the Financial Statements	5

DEAF NETWORK CULTURAL CENTRE

Report of the Trustees

YEAR ENDED 31 MAY 2025

The Trustees, present their report with the financial statements of the charity for the year ended 31 May 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number SC045618

Principal Address

39 Kirkpatrick Street
Glasgow
G40 3RZ

Trustees

The Trustees who served the company during the period were as follows:

Mr James McPhail	- Chairperson
Mr William Ferrie	- Treasurer
Mr Colin McGowan	- Secretary

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 14th 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

Colin McGowan
Colin McGowan – Secretary

02/12/2025

Date

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

I report on the accounts for the year ended 31 May 2025 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 accounts to be reached.



Michelle McKinnon ACPA
34 Newmarket Street
Ayr
KA7 1LP

DEAF NETWORK CULTURAL CENTRE

Receipts and Payments Account For the Year Ended 31 May 2025

	2025 £	2024 £
Receipts		
Grants	2,000	6,500
Donations	1,295	990
Interest	13	17
	<hr/>	<hr/>
	3,308	7,507
 Payments		
Payments or charitable activities		
Rent	Nil	Nil
Heat & Light	1,298	2,183
Insurances	Nil	Nil
Telephone & Internet	642	739
Repairs & Maintenance	Nil	15
Stationery & Postage	67	6
Wages	Nil	Nil
Fittings & Equipment Purchased	Nil	Nil
Outings	Nil	774
Fees & Subscriptions	Nil	Nil
Accountancy Fees	Nil	Nil
Bank Charges	Nil	94
Donations	567	1,134
Motor Expenses	Nil	145
Loan Interest	82	Nil
	<hr/>	<hr/>
	2,656	5,090
 Surplus / (Deficit) for year	<hr/>	<hr/>
	652	2,417
 All Funds are restricted	<hr/> <hr/>	<hr/> <hr/>

DEAF NETWORK CULTURAL CENTRE

**STATEMENT OF BALANCES
AT 31 MAY 2025**

	£	£
Bank and cash in hand		
Opening balances	3,365	1,238
Cash	(200)	Nil
Bank Loan	(581)	(290)
Surplus/ (Deficit) for year	652	2,417
	<hr/>	<hr/>
Closing Balances	3,236	3,365
	<hr/>	<hr/>
Reserves		
Other Assets	3,236	3,365
	<hr/>	<hr/>
Closing Balances	3,236	3,365
	<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees and signed on their behalf

Colin McGowan

.....
Colin McGowan - Secretary

DEAF NETWORK CULTURAL CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MAY 2025

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	2,781
	<u> </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

	2025 £	2024 £
Cash at bank and in hand	3,236	3,365
Closing balances	<u>3,236</u>	<u>3,365</u>