

# Hearing and Sight Care



Caithness and North West Sutherland

## Annual Report 2019

## CONTENTS PAGE

Page 1	Organisation Information
Page 2	Chairman's Report
Page 3	Manager's Report
Pages 4 & 5	2018-2019 Business Plan – Progress Report
Pages 6 & 7	2019-2020 Business Plan
Page 8	Outside Memberships
Appendices	<ol style="list-style-type: none"><li>1. 2017/18 – 2018/19 Regular Services Provided including referrals and visits</li><li>2. Report and Financial Statement to 31<sup>st</sup> March 2019</li><li>3. Funding Sources</li><li>4. Organisation Profile</li></ol>

**Company Number**

SC 217561

**Charity Number**

SC 027221

**Board Members** (See Appendices 2 and 4)

**Chairman**

Mr Roy MacKenzie

**Vice Chairman**

Mr William Ather

**Treasurer**

Mr Ewen Macdonald

**Company Secretary & Manager**

Mrs Deirdre Aitken

**Independent Examiner**

Mr John Cormack  
Victor T Fraser & Company  
Chartered Accountants  
Market Place  
WICK  
Caithness  
KW1 4LP

**Bankers**

The Royal Bank of Scotland plc  
1 Bridge Street  
WICK  
Caithness  
KW1 4BU

**Registered Office**

The Sensory Centre  
23 Telford Street  
WICK  
Caithness  
KW1 5EQ

tel/fax: 01955 606170

e-mail: [hsc@sensorycentre.org.uk](mailto:hsc@sensorycentre.org.uk)

Website: [www.sensorycentre.org.uk](http://www.sensorycentre.org.uk)

**Other addresses**

The Sensory Centre  
9 Riverside Place  
THURSO  
Caithness  
KW14 8BZ

tel/fax: 01847 895636

e-mail: [hsc@sensorycentre.org.uk](mailto:hsc@sensorycentre.org.uk)

Website: [www.sensorycentre.org.uk](http://www.sensorycentre.org.uk)

## Chairman's Report

During this reporting period we have been very successful in meeting a wide range of commitments to volunteers, staff, clients and our funders, both statutory and charitable. This has been achieved under most difficult financial restrictions that are impacting both our main customer NHS Highland, and all of its supporting Third Party Sector Organisations.

We live in a period of short term contract extensions and the potential reduction in scope to our current Service Level Agreement. The restructuring of NHS Highland services and review of Third Party Sector Service Delivery is ongoing and until this is completed later this year, this environment will continue.

Notwithstanding these headwinds, our finances have sufficient reserves to allow us maintain our current commitments in the short term.

Our business performance, when compared with last year, show we are providing a significant increase in items of service to a slightly lower number of clients, achieved through improved planning and organisation.

The excellent Health and Safety record of the organisation continues, with no accidents or incidents in this reporting period.

Quality has been a major focus in this reporting period as all levels of our quality documentation were reviewed and updated for the forthcoming 3 yearly review for the Volunteer Friendly Assessment due in June 2019.

Our customer focus record is encouraging, having no customer complaints but several customer compliments received.

Staff and volunteer training included Corporate Governance, Dual Sensory Awareness and extending our scope of work to do maintenance of Open Fit hearing aids. For our clients we have provided Lip Reading classes in Thurso and Brora.

Succession planning, at both Trustee and Volunteer Seat levels, has brought several new people and their experience into the organisation.

Our organisation has an excellent reputation of delivering on our commitments and I look forward to us having a longer term contract with NHS Highland that will allow us to continue supporting all of our clients in Caithness and North Sutherland. The Scottish Government plan for British Sign Language training also provides new opportunities for us.

I have now been Chairman of HSC since June 2017 and intend to offer my services for another year at the next Annual General Meeting.

I wish to give thanks to the Directors, Manager, Staff and all of our Volunteers for their valued contribution in the last year.

Finally I wish to thank all of our funders, national and local charities, government bodies, clients and their families for their support and donations. All our main funders are listed in the accounts.

Roy Mackenzie

## Manager's report – April 2019

We have had another busy year with demand on services ever increasing. We now have over 1600 people registered as service users and although this year saw a 5% reduction in people seen, there was a rise of 14% in service provision. This means people are receiving more than one service from us at a time, either by way of having two hearing aids or by having various needs that are being met by the staff. For example someone visited about their sight might then have their hearing “screened” or be referred to another service.

By working well with our partners, both voluntary and statutory, we are providing a holistic approach to service provision so that service users are getting a quicker, more efficient service getting help when they need it.

We have had a year of new volunteers joining us and long serving ones leaving or passing away. This is always sad for us as we value the time our volunteers give us and enjoy the time they spend with us as well. We always have fond memories of those volunteers who have spent time in the centres and usually have a story or two to tell.

We had another successful funding bid to the Your Cash, Your Caithness fund for £1,000 towards lipreading classes. This is the second year of classes, again 8 – 10 people attending in both Brora and Thurso and benefiting from them. Feedback has been that people feel more positive and confident and some have made changes in their communities as well in relation to asking for hearing loops to be checked, telling people they have a hearing loss and using the phone more applying the coping strategies they have been taught in the class.

Staff continue to deliver hearing screening on behalf on Audiology and this has seen 6 people being referred to their GP for a full hearing test. It also reduces needless appointments with GP's when a hearing aid is not required, saving time and money.

I have given talks to 8 different groups promoting our services and what is available locally to 87 people. 4 Organisations received advice and troubleshooting with loop systems.

Dual Sensory Awareness Training was delivered to 3 different groups with 38 people attending.

As usual we give thanks for our dedicated and reliable volunteers without whom we would struggle to meet the demands on our services and we really do appreciate the time they give us. Thanks also to our Board of Directors whose advice and support is appreciated and special thanks to Roy who has been a huge support and work tirelessly to update our policies and procedures for us to attain the Volunteer Friendly Awards.

Finally, a huge thanks to Ewen who is standing down as Treasurer after 18 years. Words cannot express how much we will miss him and his conscientious and thorough bookkeeping, as well as his regular visits to the office.

*Deirdre Aitken*

## BUSINESS PLAN 2018-19 PROGRESS REPORT

	<b>Implementation</b>	<b>progress</b>
1. To seek funding to continue lipreading classes in Caithness and Sutherland	Approach funding providers with feedback from first year pilot	Part funding secured for second year of classes in Brora and Thurso.
2. To seek funding for core/staff costs to continue employing Sensory Support Worker and meet deficit in order to continue service provision at current levels	Approach charitable trusts who specifically fund core/staff costs	Not actioned fully due to 6 months funding being secured from the Deaf Services and Hearing Support Team.
3. To introduce and develop an IT intergenerational Project working with young volunteers to deliver tailored one to one sessions with older service users with funding from Your Cash Your Caithness	Recruit, train and get PVG checks carried out on volunteers. Match volunteers with services users. Provide transport to and from sessions	One volunteer recruited and trained, references and PVG received. Service delivered to 4 service users with positive feedback received by all parties.

<b>Continuing Long Term Aims</b>		
4. To negotiate additional funding from NHS Highland Grant for Service Level Agreement in order to meet current level of service demand	Meeting to be held with Director of Adult Social Care and Contracts Officer to discuss additional funding for 2019 SLA	In process due to NHS review of funding to external contractors.
5. To continue with Hearing Screening working with NHS Audiology, Inverness	By promoting the availability of this service locally	6 hearing screenings completed with 5 referrals to GP/Audiology.
6. Continued development of Volunteers in dual sensory impairment	Dual Sensory training to be offered to volunteers and any updated information/procedures	Updated Organisational Information to existing volunteers during their volunteering duties.

<p>7. Continuing existing services at current levels</p>	<p>to be intimated as required.</p> <p>Raising our profile by working with/ attending other local groups to give “Talks/demonstrations” etc. Advising of current working practices</p>	<p>Talks to 8 Groups with approx. 87 attending.</p> <p>BSL Communication Support provided on 3 occasions.</p> <p>4 Organisations received advice on loop systems and help troubleshooting problems.</p> <p>Hearing Aid upkeep training delivered to 7 members of staff at Thor House respite and day care facility for people with learning disabilities</p>
<p>8. To advertise, promote and deliver training in dual sensory awareness to agencies and partners, voluntary and statutory</p>	<p>Local agencies to be invited to attend any dual sensory training delivered with SHHELS or independently. To promote the development of e-learning modules</p>	<p>Dual Sensory Training delivered to  UHI – 25 people  Ross-shire Rural Transport – 6 people  ATC – 7 people</p>

## BUSINESS PLAN 2019-20

Short Term Aims	Implementation	progress
1. To seek funding to continue lipreading classes in Caithness and Sutherland	Approach funding providers with feedback from first and second year, including “lived experiences”	
2. To seek funding for BSL Classes – a 10 week introduction to BSL	Approach funders for this based on evidence from first course funded through donations	
3. To seek funding for core/staff costs to continue employing Sensory Support Worker and meet deficit in	Approach charitable trusts who specifically fund core/staff costs	
4. To organise an event to celebrate 25 years of HSC	Organise Date, Venue and invitations to Volunteers, Directors, Advisors, Partners, past and present	
5. To update manual clients records and statistics onto Access Database	Database developed, information input and staff and volunteers trained.	
6. To develop the IT intergenerational Project to include people with hearing loss as well as Sight Loss	Recruit and train volunteers. Match volunteers with services users. Purchase of I-pad with relevant “apps”	
7. To seek funding for a Service User Forum to be held quarterly.	Secure a venue and set dates. Advertise and promote with service users, give	



<p>8. To look at the need for a Support Group for people with hearing loss.</p>	<p>feedback to relevant partners.</p> <p>Get feedback from Service User Forum. Look for funding to host this and set dates and get speakers as required. Look for a volunteer to facilitate this on an ongoing basis.</p>	
---	---	--

<b>Continuing Long Term Aims</b>			
<p>9. To negotiate additional funding from NHS Highland Grant for Service Level Agreement in order to meet current level of service demand</p>	<p>Meeting to be held with Director of Adult Social Care and Contracts Officer to discuss additional funding for ongoing SLA</p>		
<p>10.To continue with Hearing Screening working with NHS Audiology, Inverness</p>	<p>By promoting the availability of this service locally</p>		
<p>11.Continued development of Volunteers in dual sensory impairment</p>	<p>Dual Sensory training to be offered to volunteers and any updated information/procedures to be intimated as required.</p>		
<p>12.Continuing existing services at current levels including delivery of dual sensory training to our own and other volunteers and statutory groups</p>	<p>Raising our profile by working with/ attending other local groups to give "Talks/demonstrations" etc. Advising of current working practices</p>		

## HEARING AND SIGHT CARE

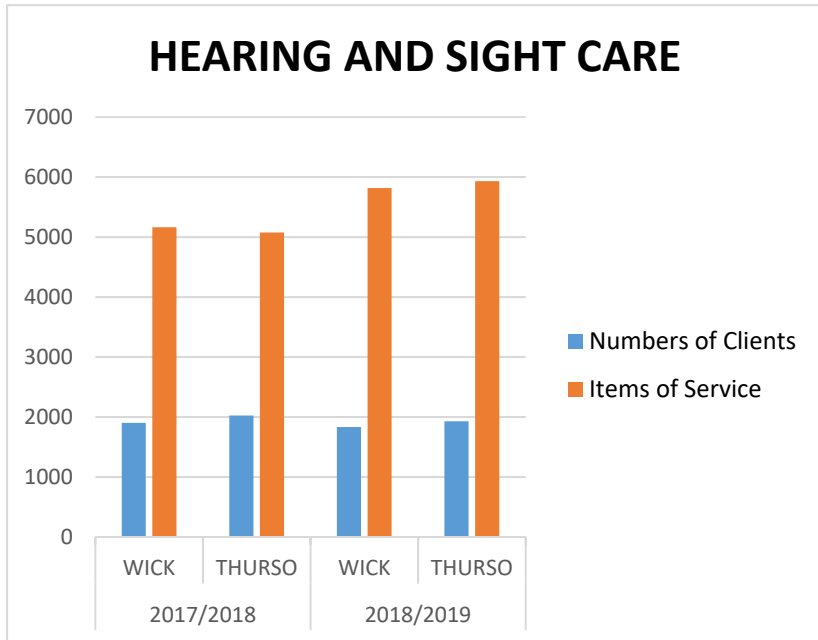
Members of Hearing and Sight Care are either represented on or linked with the following groups:-

### Represented On:

- Caithness Disabled Access Panel
- Caithness Deaf Club
- Scottish Council on Deafness
- See Hear Improvement Group
- Highland Adult Audiology Working Group
- Older Adult Network Forum, Caithness
- Caithness Health Improvement Group
- Volunteer Managers Network, Caithness
- Caithness Talking Newspapers
- Caithness Voluntary Group
- LGOWIT – Generations Working Together
- Caithness Community Partnership

### Links With:

- Macular Degeneration Group, Wick
- Caithness Visual Impairment Group
- Deaf Action
- Sight Action
- Lochaber Sensory Care
- Audiology Department, Raigmore Hospital, Inverness
- Deaf Services and Hearing Support Team, Social Work
- See Hear Highland Education and Learning Services, Inverness
- Scottish Disability Equality Forum
- Scottish Fire and Rescue Service
- Caithness Rural Transport
- Befriending Caithness
- Age Scotland
- Highland Third Sector Interface



## REFERRAL AND VISITS

	2017/2018			2018/2019		
	Wick	Thurso	Total	Wick	Thurso	Total
Audiology Referral	200	156	356	47	54	101
Audiology Repair	204	147	351	105	80	185
Deaf Services Referral	9	11	20	8	14	22
Home Visits – Sight Action	51	58	109	51	70	121
Home Visits - Deaf Service	50	86	136	59	45	104
Home Visits - Audio	84	59	143	75	70	145
Home Visits - Other	77	57	134	47	45	92
Hospital/Nursing/Day Care	182	66	248	183	72	255
Sight Action Referral	16	11	27	18	15	33
Other Referral	22	14	36	20	28	48

### Items of Service include:

**NHS Battery Exchange**

**Sale of Private Hearing Aid Batteries**

**Cleaning of Moulds**

**Changing Tubing**

### Visits to Clients

**Referrals to NHS Audiology, NHS Deaf Services and Hearing Support Team, Sight Action, Other Referrals include Befriending Caithness, SFRS, Handyperson Scheme, OT, Caithness Rural Transport, Telecare and Home Care Services**

- Audiology Referrals are greatly reduced due to the introduction of self referrals for service users. (356 – 101)
- Repairs are reduced due to direct contact with audiology by service users and more people having open fit tubes and domes supplied only by audiology. (351 – 185)
- Deaf Services Visits reduced due to change of Management of their service with review of allocations and issue of equipment ongoing.
- In the last year the number of clients seen has dropped by 5% but services provided has increased by 14%. This is due a holistic approach where streamlining services have meant less visits where more than one service is provided on the visit.

COMPANY NUMBER SC217561  
CHARITY NUMBER SC027221

# HEARING AND SIGHT CARE

(a company limited by guarantee)

*REGISTERED SCOTTISH CHARITY*

REPORT OF THE TRUSTEES

and

UNAUDITED FINANCIAL STATEMENTS

for year ended 31 March 2019

## HEARING AND SIGHT CARE

(a company limited by guarantee)

### FINANCIAL STATEMENTS for year ended 31 March 2019

Contents	Page
Reference and Administrative Details	1
Report of the Trustees	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the Financial Statements	8-11

**HEARING AND SIGHT CARE**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number** SC217561

**Charity Number** SCO27221

**Trustees/Directors**

**Name**

W Ather  
M H Brims - appointed 31:08:18  
E Farquhar  
J M Gregory  
E Macdonald  
R S Mackenzie  
S McDonald - appointed 31:08:18  
A Mcdowall  
I Moffatt  
J Morrison  
S E Mowat  
D R Oliver - deceased 29:04:18  
W D Ryan - retired 31:08:18

**Secretary** D E Aitken

**Treasurer** E Macdonald

**Independent Examiner** J F Cormack CA  
Victor T Fraser & Co Limited  
3-4 Market Place  
WICK  
Caithness KW1 4LP

**Bankers** The Royal Bank of Scotland plc  
1 Bridge Street  
WICK  
Caithness KW1 4BU

**Registered Office** The Sensory Centre  
23 Telford Street  
WICK  
Caithness

## HEARING AND SIGHT CARE

### REPORT OF THE TRUSTEES/DIRECTORS FOR YEAR ENDING 31 MARCH 2019

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### *Governing Document*

The organisation, formerly called Caithness Deaf Care, is a charitable company limited by guarantee, incorporated on 29 March 2001. The company is governed in accordance with its Articles of Association, which also set out its objects and powers. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### *Recruitment and Appointment of new Trustees*

The trustees, who are also directors of the company for purposes of the Companies Act 2006, are admitted as members of the company on approval of the existing trustees at the Annual General Meeting and hold office until the following Annual General Meeting, when they may stand for re-election. They present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

##### *Training and Communications*

Regular communication between trustees and staff members facilitates the smooth running of the company on a day-to-day basis. Minutes and newsletters are circulated to trustees and volunteers regularly. Training is held throughout the year to update the skills and knowledge of staff and volunteers.

#### OBJECTIVES AND ACTIVITIES

##### *Nature of Charity's Work*

The nature of the charity's work is the provision of information, advice and practical help for the benefit of people, principally within the North Highland area, who have hearing and sight impairment.

The charity liaises with statutory bodies to ensure up-to-date training of staff and volunteers, and to refer clients. We also keep in close contact with other local voluntary agencies in the Highland Region by attendance at meetings, e-mail, telephone calls and correspondence.

Outreach services and visits to nursing homes, hospitals, residential and day care centres are provided by both staff and volunteers.

The charity also provides deaf awareness and communication tactics training adapted to suit the business needs of various organisations. Lip-reading classes have been provided this year because of the availability of a suitably qualified tutor and adequate funding.



## HEARING AND SIGHT CARE

### *Staffing*

At present three part-time staff are employed by the charity and services are offered at two drop-in centres – one in Wick and the other in Thurso.

### *Volunteers*

The charity has a dedicated and capable team of volunteers who assist in the day-to-day provision of services to clients, as well as providing regular visits to nursing homes, hospitals, residential and day care centres.

Training of volunteers is hands-on in both centres with dedicated sessions outwith the centres on hearing aid upkeep, referral procedures and specialist equipment.

Volunteers can contact staff by telephone or mobile phone at work or at home, or by visiting either centre on the designated days of opening.

## ACHIEVEMENTS AND PERFORMANCE

The number of registered clients was 1,631.

Total service hours provided to clients during the year at the two centres were 1,200.

Staffing hours for the year were 3,875 (including 750 hours funded by Sight Action).

Volunteer time was 342 hours.

Directors' time at meetings was 540 hours.

## FINANCIAL REVIEW

### *Policy on Reserves*

It is the policy of the charity to maintain unrestricted funds at a level which, along with unrestricted income already secured, equates to approximately twelve months of unrestricted expenditure.

Total reserves of £70,075 (2018: £80,913) were held at 31 March 2019 of which £19,323 (2018: £22,421) were restricted.

The charity this year had little difficulty in raising the finance it required to maintain the high standard of service it offers to its clients following the receipt of a substantial legacy in 2017. Ongoing running costs, however, are still being kept to a minimum and efforts to economise are always in hand.

### *Principal Funding Sources*

The organisation relies on a number of sources of funding to provide support to their clients in the North Highland area:

- NHS Highland
- Grants from Charitable Trusts
- Donations from Individuals, Companies and Organisations



## HEARING AND SIGHT CARE

### *Future Plans*

We hope to maintain, to the extent that funding permits, the standard of service we offer to our clients.

We have been actively developing our link with Sight Action to assist clients with dual sensory loss, and this will continue in conjunction with the See Hear Improvement Group.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees must:

- ensure the charity is carrying out its purposes for the public benefit;
- comply with the charity's governing document and the law;
- act in the charity's best interests;
- arrange the charity's resources responsibly;
- act with reasonable care and skill, and
- ensure the charity is accountable.

Approved by the Board of Trustees/Directors on 26 April 2019 and signed on its behalf by

  
.....  
R S Mackenzie, Trustee/Director

## HEARING AND SIGHT CARE

### Independent Examiner's Report on the Trustees of Hearing and Sight Care

I report on the accounts for the year ended 31 March 2019 set out on pages six to eleven.

#### Respective responsibilities trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charity 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 financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

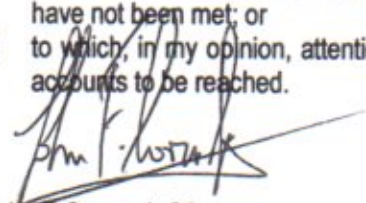
#### Basis of the independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 as amended. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these 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 which 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:
  - (a) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

  
John F Cormack CA  
Victor T Fraser & Co Limited  
Chartered Accountants  
3-4 Market Place  
Wick  
Caithness  
KW1 4LP

Date: 24 May 2019

## HEARING AND SIGHT CARE

### STATEMENT OF FINANCIAL ACTIVITIES for year ended 31 March 2019

Note Ref		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	<b>Income and endowments from:</b>				
8	Donations and legacies	6,381	9,345	15,726	19,018
9	Charitable activities	22,754	12,797	35,551	27,680
2	Investments				3
	Other	475	0	475	
	<b>Total</b>	<b>29,610</b>	<b>22,142</b>	<b>51,752</b>	<b>46,701</b>
	<b>Expenditure on:</b>				
11	Charitable activities	37,350	25,240	62,590	55,176
	<b>Total</b>	<b>37,350</b>	<b>25,240</b>	<b>62,590</b>	<b>55,176</b>
	<b>Net income/(expenditure)</b>	<b>(7,740)</b>	<b>(3,098)</b>	<b>(10,838)</b>	<b>(8,475)</b>
	<b>Transfers between funds</b>				
	<b>Net movement in funds</b>	<b>(7,740)</b>	<b>(3,098)</b>	<b>(10,838)</b>	<b>(8,475)</b>
	<b>Reconciliation of funds:</b>				
	Total funds brought forward	58,492	22,421	80,913	89,388
	<b>Total funds carried forward</b>	<b>50,752</b>	<b>19,323</b>	<b>70,075</b>	<b>80,913</b>

The notes on Pages 8 to 11 form part of these financial statements



HEARING AND SIGHT CARE

BALANCE SHEET AS AT 31 MARCH 2019

Note Ref		2019 Total funds £	2018 Total funds £
	<b>Fixed assets:</b>		
12	Tangible assets	24,655	24,547
	<b>Total fixed assets</b>	<b>24,655</b>	<b>24,547</b>
	<b>Current assets:</b>		
5	Debtors	2,076	4,386
	Cash at bank and in hand	66,625	77,353
	<b>Total current assets</b>	<b>68,701</b>	<b>81,739</b>
	<b>Liabilities:</b>		
6	Creditors: Amounts falling due within one year	11,057	14,393
	<b>Net current assets</b>	<b>57,644</b>	<b>67,346</b>
	<b>Total assets less current liabilities</b>	<b>82,299</b>	<b>91,893</b>
7	Provisions for liabilities	12,224	10,980
	<b>Total net assets or liabilities</b>	<b>70,075</b>	<b>80,913</b>
	<b>The funds of the charity:</b>		
	Restricted income funds	19,323	22,421
	Unrestricted funds	50,752	58,492
	<b>Total charity funds</b>	<b>70,075</b>	<b>80,913</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

Approved by the Board of Directors on 26 April 2019 and signed on their behalf:

  
 R S Mackenzie, Trustee/Director

  
 E Macdonald, Trustee/Director

The notes on Pages 8 to 11 form part of these financial statements.

## HEARING AND SIGHT CARE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended on 31 March 2019

#### 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 2015)', 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.

##### **Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

##### **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.

Premises	2% on cost
Equipment	20% on reducing balance

##### **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.



## Hearing and Sight Care (Notes on the Financial Statements contd)

### 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

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.

	2019 £	2018 £
<b>2 INVESTMENT INCOME</b>		
Current Account Interest	0	3
<b>3 EMPLOYMENT COSTS</b>		
Wages and salaries	33,396	30,153
Pension	306	125
Increase in/(release of) redundancy provision	1,244	1,044
	<u>34,946</u>	<u>31,322</u>
Average monthly number of employees during the year	3	3
<b>4 TRUSTEES/DIRECTORS' REMUNERATION/BENEFITS</b>	£	£
Remuneration	0	0
Other Benefits	0	0
Expenses	119	46
	<u>119</u>	<u>46</u>
<b>5 DEBTORS (DUE WITHIN ONE YEAR)</b>		
Prepayments	1,233	791
Accrued income	843	3,595
	<u>2,076</u>	<u>4,386</u>
<b>6 CREDITORS (DUE WITHIN ONE YEAR)</b>		
Tax and social security	85	83
Defined contribution pension costs	56	23
Accrued expenses	3,841	841
Deferred income	7,075	13,446
	<u>11,057</u>	<u>14,393</u>
<b>7 PROVISIONS FOR LIABILITIES</b>		
Redundancy provision	<u>12,224</u>	<u>10,980</u>

Hearing and Sight Care (Notes on the Financial Statements contd)

	Unrestricted funds £	Restricted funds £	Total funds £	2018 Total funds £
<b>8 DONATIONS</b>				
Henry Smith Charity		6,707	6,707	8,859
Robertson Trust		2,638	2,638	4,770
Donations	5,121		5,121	4,047
Fund-raising	416		416	566
Tax Received under Gift Aid	844		844	776
	6,381	9,345	15,726	19,018
<b>9 INCOME FROM CHARITABLE ACTIVITIES</b>				
Sale of goods	969		969	723
Deaf Awareness Training	0		0	175
Rent from Sight Action	3,100		3,100	2,818
Grants	18,685	12,797	31,482	23,964
	22,754	12,797	35,551	27,680
<b>10 OTHER INCOME</b>				
NHS - Dual Sensory Training	475		475	0
<b>11 EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
Cost of sales	969		969	723
Depreciation	741	732	1,473	1,279
Employment costs	22,446	12,500	34,946	31,322
Governance costs - independent examination fee	903		903	847
Heat and light	2,440		2,440	1,300
IT Intergenerational Project		196	196	
Miscellaneous expenses	459		459	468
Lip Reading	0	9,049	9,049	6,071
Petty expenses	459	153	612	676
Postage and telephone	1,308	409	1,717	2,077
Printing, stationery and advertising	1,357	222	1,579	1,889
Rent, rates and insurance	3,110	0	3,110	3,079
Repairs and renewals	508	0	508	1,622
Training and recruitment	35	24	59	12
Travel and expenses	2,615	1,955	4,570	3,811
	37,350	25,240	62,590	55,176



12 TANGIBLE FIXED ASSETS

	Premises Fully Grant Funded £	Equipment Fully Grant Funded £	Equipment Not Grant Funded £	2019 Total £
<b>Cost or valuation</b>				
At 1 April 2018	33,506	11,776	11,666	56,948
Additions	0	0	1,580	1,580
Disposals	0	0	0	0
Revaluations	0	0	0	0
Transfers	0	0	0	0
<b>At 31 March 2019</b>	<b>33,506</b>	<b>11,776</b>	<b>13,246</b>	<b>58,528</b>
<b>Depreciation and impairments</b>				
At 1 April 2018	11,392	11,469	9,539	32,400
Disposals	0	0	0	0
Depreciation	670	62	741	1,473
Impairment	0	0	0	0
Transfers	0	0	0	0
<b>At 31 March 2019</b>	<b>12,062</b>	<b>11,531</b>	<b>10,280</b>	<b>33,873</b>
Net Book Value at 31 March 2019	21,444	245	2,966	24,655
Net Book Value at 31 March 2018	22,114	307	2,127	24,548

13 STATEMENT OF FUNDS

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Balances at 31 March 2018	58,492	22,421	80,913	89,388
Net Movement in Funds	(7,740)	(3,098)	(10,838)	(8,475)
<b>At 31 March 2019</b>	<b>50,752</b>	<b>19,323</b>	<b>70,075</b>	<b>80,913</b>
Represented by:				
Fixed Assets	2,966	21,689	24,655	24,547
Debtors	2,076		2,076	4,386
Bank	57,961	8,664	66,625	77,353
Creditors	(1,576)	(9,481)	(11,057)	(14,393)
Provisions	(10,675)	(1,549)	(12,224)	(10,980)
	<b>50,752</b>	<b>19,323</b>	<b>70,075</b>	<b>80,913</b>

14 PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The defined contribution scheme, which began in November 2015, is a company pension plan operating on a defined contribution basis and is available to all company employees. The cost of the scheme to the company in the year ended 31 March 2019 was £306 (2018: £125). (2018: £125).



## FUNDING SOURCES FOR YEAR ENDED 31 MARCH 2019

	£	£
General Donations		4,521
Institutional Donations		
Order of the Eastern Star	150	
Northern Sovereign Council No. 66	100	
Lodge of John O’Groats Freemasons No. 1333	100	
MacLeod and MacCallum (Lipreading Classes)	700	
DJM Farmers Ltd	<u>250</u>	1,000
TOTAL		£5,521

## 2019 Organisation Profile



**Mrs Deirdre Aitken, Staxigoe**  
Manager

18 years



**Mrs Karen Paul, Halkirk**  
Clerical/Sensory Assistant/  
Service user

25 years



**Miss Pauline Gibson, Keiss**  
Dual Sensory Support Worker

6 years



**Mr Roy MacKenzie, Wick**  
Chair and Volunteer

2.5 years



**Mr William Ather, Reay**  
Vice Chair, Volunteer and  
service user, Thurso

25 years



**Mr Ewen Macdonald, Wick**  
Treasurer

18 years



**Mrs Jennifer Gregory, Reay**  
Director, Volunteer and service user, Thurso

14 years



**Mrs Sandra Mowat, Thurso**  
Director and service user

12 years



**Mr Don Ryan, Thurso**  
Director, Volunteer and service user, Thurso

12 years



**Mr Alan MacDowall, Wick**  
Director and service user

5 years



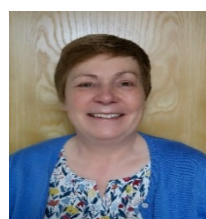
**Mr Ian Moffat, Thurso**  
Director and lead volunteer of  
Caithness Talking Newspaper Service

4 years



**Mr Eric Farquhar, Wick**  
Director

2.5 years



**Margaret Brims, Bilbster**  
Director

7 months



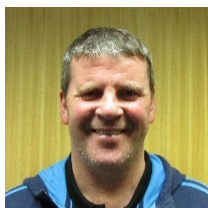
**Jennifer Morrison, Thurso**  
Director

7 months



**Susan McDonald, Lyth**  
Director

7 months



**Mr Robin Aitken, Wick**  
Volunteer in Wick

15 years



**Mr David Savage, Thurso**  
Volunteer in Thurso

15 years



**Mrs Isobel Crowe, Wick**  
Volunteer and service user, Wick

13 years



**Mr Alan Doull, Thurso**  
Volunteer and service user, Thurso

9 years



**Mrs Elizabeth Porteous, Thurso**  
Volunteer in Thurso

6 years



**Skye-April Budge, Wick**  
Volunteer

5 months



**Lynne Read, Spittal**  
Volunteer

3 months



**Ian Fishenden, Keiss**  
Volunteer

6 months



**Mrs Karen Williamson,**  
**NHS Audiology Head of Department**  
Advisor to Board of Directors

18 years



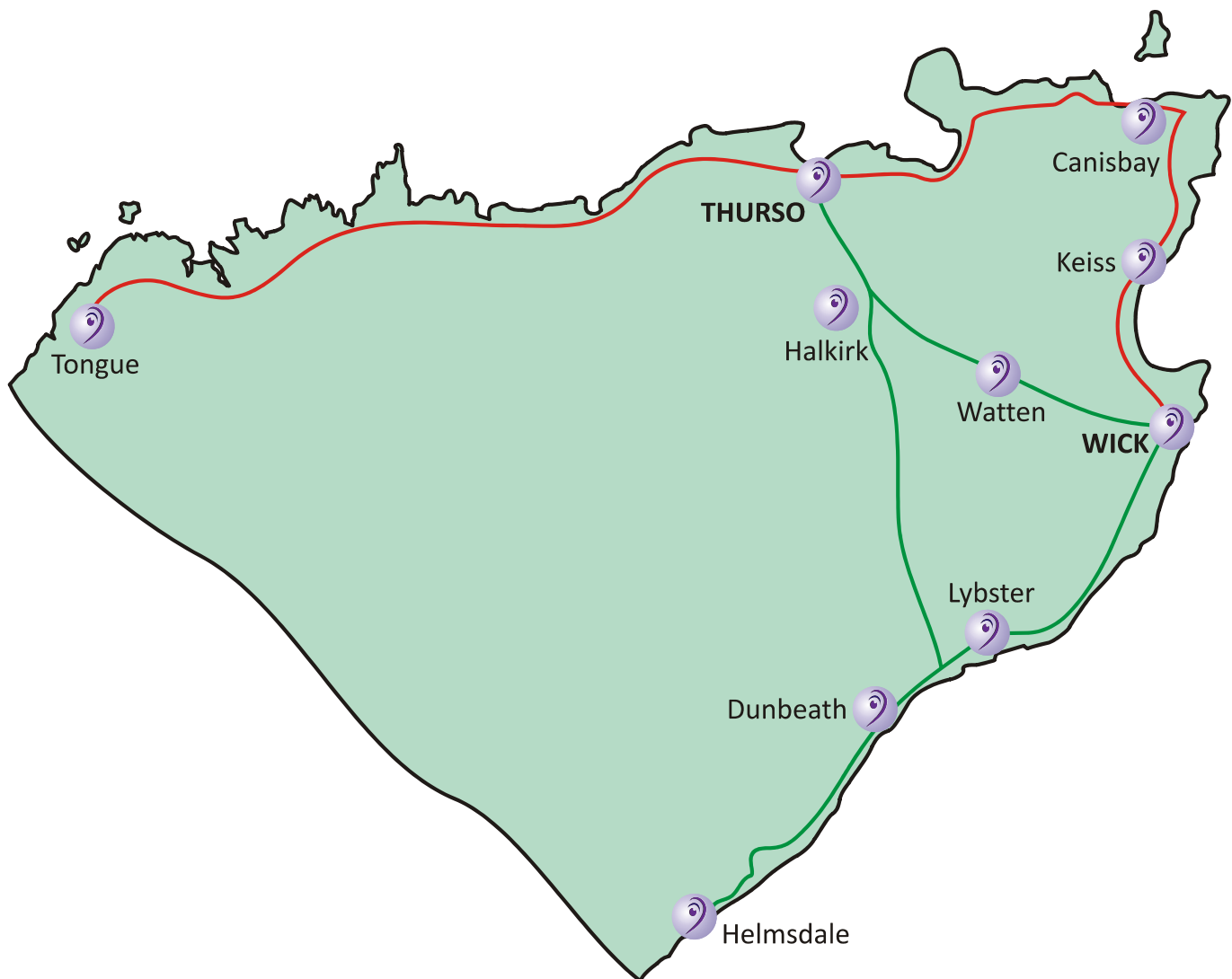
**Mrs Kay Allan, Area Support Manager**  
**North and West Operational Unit,**  
**Caithness General Hospital, Wick**  
NHS Advisor to Board of Directors

15 years



**Mr Allan Tait, Development Officer, CVG**  
Advisor to Board of Directors

3 years



### **Service Provision**

Services are accessed at 2 drop-in centres in Wick and Thurso which are both open 3 days a week between 10 am and 2 pm. Outreach clinics are held at the other locations identified above, on a quarterly basis.

Visits to local nursing homes, hospitals, day care centres and residences are made to those service users unable to access any of our services.

### **Geography and Locations**

Wick to Thurso – 21 miles, Wick to Tongue – 63 miles, Wick to Helmsdale – 37 miles  
Statutory Services are based in Inverness and Dingwall and are 100/110 miles south of Wick and Thurso. (Tongue to Inverness – 95 miles). The area has a low population density, partly served by single track roads and limited public transport.