

Registered Company Number: SC217561 (Scotland)
Registered Charity Number: SC027221

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2022
for
Hearing and Sight Care

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

Hearing and Sight Care

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for the year ended 31 March 2022

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Hearing and Sight Care

Reference and Administrative Details

Registered Company number	SC217561 (Scotland)
Registered Charity number	SC027221
Registered office	The Sensory Centre 23 Telford Street Wick Caithness KW1 5EQ
Trustees	J M Gregory S E Mowat E Farquhar (resigned 25.2.22) R S Mackenzie Mrs J Morrison Mrs S Mcdonald Mrs M H Brims B T Johnston (appointed 25.2.22)
Company Secretary	D E Aitken
Independent Examiner	John F Cormack B.Sc. (Hons) CA Victor T Fraser & Co Limited Chartered Accountants 3-4 Market Place Wick Caithness KW1 4LP
Bankers	The Royal Bank of Scotland plc 11 Orlig Street Thurso Caithness KW14 7BL

Hearing and Sight Care

Report of the Trustees For the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment and Appointment of new Trustees/Directors

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 2022. 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).

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.

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

Of course, our services this year have had to be curtailed because of the restrictions posed by Covid 19.

The number of registered clients was 1,248 (2021: 1,594).

Total service hours provided to clients during the year at the two centres were 1,200 (2021: 460).

Staffing hours for the year were 3,720 (2021: 2,220) (including 720 hours (2021: 345) funded by Sight Action).

Volunteer time, due to Covid 19, was nil (2021: nil).

Directors' time at Zoom (virtual) meetings were 78 hours (2021: 76).

Hearing and Sight Care

Report of the Trustees For the year ended 31 March 2022

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 £43,266 (2021: £66,488) were held at 31 March 2022 of which £21,854 (2021: £21,726) were restricted.

The charity this year continues to have little difficulty in providing 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 charity relies on a number of sources of funding to provide support to their clients in the North Highland area, namely:

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

Future Plans

We hope to maintain, to the extent that funding permits, the previous standard of service we offered to our clients when the Covid 19 restrictions are lifted.


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 Scottish Government See Hear Strategy.

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
- Ensure the charity is accountable.

Approved by the Board of Trustees on 24 June 2022 and signed on its behalf by:


.....
R S Mackenzie - Trustee

**Independent Examiner's Report to the Trustees of
Hearing and Sight Care**

I report on the accounts for the year ended 31 March 2022 set out on pages five to ten.

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
- 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.



John F Cormack B.Sc. (Hons) CA
Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
Caithness
KW1 4LP

Date: 28 June 2022

Hearing and Sight Care

Statement of Financial Activities for year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	7	8,863	12,869	21,732	21,805
Charitable activities	8	18,345	1,989	20,334	41,538
Total		27,208	14,858	42,066	63,343
EXPENDITURE ON					
Charitable activities	9	49,796	15,492	65,288	64,746
NET INCOME/(EXPENDITURE)					
		(22,588)	(634)	(23,222)	(1,403)
Transfers between funds		(762)	762	0	0
NET MOVEMENT IN FUNDS					
		(23,350)	128	(23,222)	(1,403)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,762	21,726	66,488	67,891
TOTAL FUNDS CARRIED FORWARD					
		21,412	21,854	43,266	66,488

The notes form part of these financial statements.

Hearing and Sight Care

Balance Sheet as at 31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	23,533	22,317
CURRENT ASSETS			
Debtors	4	3,332	2,541
Cash at bank		51,272	65,035
		<u>54,604</u>	<u>67,576</u>
CREDITORS			
Amounts falling due within one year	5	(15,790)	(5,840)
		<u>38,814</u>	<u>61,736</u>
NET CURRENT ASSETS			
		62,347	84,053
TOTAL ASSETS LESS CURRENT LIABILITIES			
PROVISIONS FOR LIABILITIES	6	(19,081)	(17,565)
		<u>43,266</u>	<u>66,488</u>
NET ASSETS			
		<u>43,266</u>	<u>66,488</u>
FUNDS			
Unrestricted funds	11	21,412	44,762
Restricted funds	11	21,854	21,726
		<u>43,266</u>	<u>66,488</u>
TOTAL FUNDS			
		<u>43,266</u>	<u>66,488</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

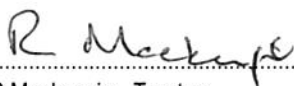
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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 June 2022 and were signed on its behalf by:



R S Mackenzie - Trustee



M Brims - Trustee

Hearing and Sight Care

Notes to the Financial Statements for the year ended on 31 March 2022

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 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

Capital Grants

Grants received in respect of the purchase of fixed assets are credited to a Capital Grants Reserve. Depreciation associated with fixed assets which are grant-funded is charged to the Capital Grants Reserve.

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.

Hearing and Sight Care

Notes to the Financial Statements
for the year ended on 31 March 2022

	2022	2021		
	£	£		
2 EMPLOYMENT COSTS				
Wages and salaries	43,518	42,616		
Pension	744	706		
Increase in/(release of) redundancy provision	1,516	4,557		
	<u>45,778</u>	<u>47,879</u>		
The average monthly number of employees during the year was 3 (2021 - 3).				
3 TRUSTEES REMUNERATION AND BENEFITS				
There were no trustees' remuneration or other benefits for the year ended 31 March 2022 (2021 £nil).				
Trustees' expenses				
Travel expenses paid to Trustees' during year - £nil (2021 £nil).				
4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Prepayments and accrued income	1,720	1,425		
Gift Aid due from HMRC	1,612	1,116		
	<u>3,332</u>	<u>2,541</u>		
5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors	638	-		
Social security and other taxes	302	271		
Defined contribution pension costs	145	-		
Accrued expenses	1,456	1,440		
Deferred income	13,249	4,129		
	<u>15,790</u>	<u>5,840</u>		
6 PROVISIONS FOR LIABILITIES				
Provision for Redundancy	19,081	17,565		
	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	£	£
7 DONATIONS AND LEGACIES				
Donations:				
General	6,235	90	6,325	5,447
Institutional	629	12,779	13,408	14,543
Fund-raising	386	-	386	699
Tax Received under Gift Aid	1,613	-	1,613	1,116
	<u>8,863</u>	<u>12,869</u>	<u>21,732</u>	<u>21,805</u>
8 INCOME FROM CHARITABLE ACTIVITIES				
Sale of goods	714	-	714	291
Rent from Sight Action	2,446	-	2,446	2,683
Grants	15,185	1,989	17,174	38,564
	<u>18,345</u>	<u>1,989</u>	<u>20,334</u>	<u>41,538</u>

Hearing and Sight Care

**Notes to the Financial Statements
for the year ended on 31 March 2022**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
9 EXPENDITURE ON CHARITABLE ACTIVITIES				
Cost of sales	714	-	714	291
Employment costs	36,474	9,304	45,778	47,879
Rent, rates and insurance	2,150	-	2,150	2,929
Heat and light	1,250	-	1,250	1,991
Telephone	960	174	1,134	1,396
Printing and stationery	1,170	234	1,404	527
Advertising	79	-	79	235
Miscellaneous expenses	381	-	381	240
Repairs and renewals	688	-	688	849
Travel and expenses	1,121	-	1,121	350
Lip Reading	479	4,569	5,048	3,874
Postages	658	160	818	285
Petty expenses	472	48	520	334
IT Intergenerational Project	-	94	94	-
Bookkeeping and payroll	900	-	900	-
Computer costs	318	-	318	446
PPE and cleaning	96	-	96	887
Credit card charges	30	-	30	-
Depreciation	786	909	1,695	1,223
Independent examiners fee	1,070	-	1,070	1,010
	49,796	15,492	65,288	64,746

	Premises Fully Grant Funded £	Equipment Fully Grant Funded £	Equipment Not Grant Funded £	2022 Total £
10 TANGIBLE FIXED ASSETS				
COST				
At 1 April 2021	33,506	11,776	13,443	58,725
Additions	-	1,038	1,873	2,911
At 31 March 2022	33,506	12,814	15,316	61,636
DEPRECIATION				
At 1 April 2021	13,402	11,619	11,387	36,408
Depreciation	670	239	786	1,695
At 31 March 2022	14,072	11,858	12,173	38,103
NET BOOK VALUE				
At 31 March 2022	19,434	956	3,143	23,533
At 31 March 2021	20,104	157	2,056	22,317

Hearing and Sight Care

Notes to the Financial Statements for the year ended on 31 March 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
11 MOVEMENT IN FUNDS				
At 31 March 2021	44,762	21,726	66,488	67,891
Net Movement in Funds	(23,350)	128	(23,222)	(1,403)
At 31 March 2022	<u>21,412</u>	<u>21,854</u>	<u>43,266</u>	<u>66,488</u>
Represented by:				
Fixed Assets	3,144	20,389	23,533	22,317
Debtors	3,332		3,332	2,541
Bank	33,820	17,452	51,272	65,035
Creditors	(2,541)	(13,249)	(15,790)	(5,840)
Provisions	(16,343)	(2,738)	(19,081)	(17,565)
	<u>21,412</u>	<u>21,854</u>	<u>43,266</u>	<u>66,488</u>

12 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 2022 was £744 (2021: £706).

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 nor 2021.

14 ULTIMATED CONTROLLING PARTY

The company is limited by guarantee, having no share capital. It is therefore under the control of its members.