COMPANY REGISTRATION NUMBER: SC376018
CHARITY REGISTRATION NUMBER: SC023381

Fife Community Interpreting Service

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Fife Community Interpreting Service

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2026

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Fife Community Interpreting Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Fife Community Interpreting Service
Charity registration number	SC023381
Company registration number	SC376018
Principal office and registered office	8 Mitchell Street Kirkcaldy Fife KY1 1BD
The trustees	Wilma McDermid James Cooper Marzieh Yousefi Les Soper David Watson Ally Moghimian Bozena Lubanska
Company Secretary	James Cooper
Independent Examiner	Linda Johnston

Structure, governance and management

Governing document

Fife Community Interpreting Service is a company limited by guarantee without share capital and a registered charity governed by its Memorandum and Articles of Association.

Structure, governance and management *(continued)*

Recruitment, appointment, induction and training of directors

Directors are appointed by the members at the Annual General Meeting for a three year period and are eligible to be re-elected for further periods. All directors must comply with the regulations of the Office of the Scottish Charity Regulator and Companies House and should have knowledge of the needs of the community for interpreting and understand the structure of local government and NHS. A series of meetings with new directors is held with the Chairperson, Company Secretary, Treasurer and Office Manager to ensure that they have the required information to undertake their responsibilities.

Our current directors are familiar with the practical work of Fife Community Interpreting Service through attendance and involvement at board meetings and through receiving reports of said meetings.

Organisational structure

The organisation is run by the Board of Directors, who meet every six weeks. The Board of Directors has responsibility for the overall policy and management of the service.

There are 60 interpreters/translators registered with the service, with additional interpreters/translators available to Fife Community Interpreting Service from Elite Linguists when we are unable to provide from our registered list.

Risk assessment

In the current year the directors have conducted a review of the major risks to which the charity is exposed and considered systems to mitigate the risk. The current risks are due to the restriction in funds available to our clients, the possibility of the contracts being awarded to other providers.

Objectives and activities

To increase equality of opportunity for ethnic minority people through improved access to interpretation and translation services.

Achievements and performance

In the twelve months to 31 March 2026 the service completed approximately 4,419 interpreting and translation jobs. A full analysis appears in the Annual Report.

The main languages requested continue to be Polish, Romanian, Russian, Ukrainian and Arabic with a total of 35 different languages provided. Fife Community Interpreting Service is proud of its continuing commitment and service to all non-English speaking clients and service providers.

Financial review

The charity has achieved a deficit of £2,132 (2025: surplus £2,312) for the year and at 31 March 2026 total reserves stand at £226,491 (2025: £228,623).

Reserves Policy

The charity hold reserves only to the extent that they are required to fund future projects. Following a recent review and taking into account the current economic constraints on our clients, a minimum of funds to allow the service to be terminated over a twelve month period should be held in reserve. Directors regularly monitor the level of funds held in reserves. Details of movements in funds are shown in note 18 to the financial statements.

Plans for future periods

- Continue to develop the administration service provided to react to the number of appointments from clients.
- Continue to develop contacts with Ukrainian and Afghanistan refugee services in Fife and Dundee.
- Recruit interpreters to maintain our bank of registered interpreters. This will be done in particular languages where we have no or limited numbers.
- Provide training for interpreters to further their language skills, new online technologies, and further training recommended by NHS Fife and Fife Council.
- Recruit new member for Fife Community Interpreting Service.
- Investigate the possibility to register as an accredited body with Disclosure Scotland during the year.
- Continue work on reducing outstanding invoices.

Taxation

The company has charitable status and as such is exempt from income and corporation tax.

The charitable company is registered for VAT and maintains and submits documentation timeously.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 September 2026 and signed on behalf of the board of trustees by:

James Cooper

James Cooper
Charity Secretary

Fife Community Interpreting Service

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fife Community Interpreting Service

Year Ended 31 March 2026

I report to the trustees on my examination of the financial statements of Fife Community Interpreting Service ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Linda Johnston

Linda Johnston
Independent Examiner

Paterson Boyd & Co
Chartered Certified Accountants
18 North Street
Glenrothes
Fife
KY7 5NA

28 September 2026

Fife Community Interpreting Service

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year Ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments				
Charitable activities	**5**	277,145	**277,145**	237,589
Investment income	**6**	5,457	**5,457**	4,965
Total income		282,602	**282,602**	242,554
Expenditure				
Expenditure on charitable activities	**7,8**	284,734	**284,734**	240,242
Total expenditure		284,734	**284,734**	240,242
Net (expenditure)/income and net movement in funds		(2,132)	**(2,132)**	2,312
Reconciliation of funds				
Total funds brought forward		228,623	**228,623**	226,311
Total funds carried forward		226,491	**226,491**	228,623

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Fife Community Interpreting Service

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2026 £	2025 £
Fixed Assets				
Tangible fixed assets	**14**		**3,163**	–
Current Assets				
Debtors	**15**	**83,047**		37,090
Cash at bank and in hand		**185,717**		219,421
		268,764		256,511
Creditors: amounts falling due within one year	**16**	**45,436**		27,888
Net Current Assets			**223,328**	228,623
Total Assets Less Current Liabilities			**226,491**	228,623
Net Assets			**226,491**	228,623
Funds of the Charity				
Unrestricted funds			**226,491**	228,623
Total charity funds	**18**		**226,491**	228,623

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 10 to 17 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2026, and are signed on behalf of the board by:

James Cooper

James Cooper
Charity Secretary

Fife Community Interpreting Service

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2026

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 8 Mitchell Street, Kirkcaldy, Fife, KY1 1BD.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Fife Community Interpreting Service meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence the Trustees have prepared the financial statements on the going concern basis.

Disclosure Exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the company.

3. Accounting Policies *(continued)*

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund Accounting

Funds held by the charity are:-

- unrestricted general funds, which are donations and other incoming resources receivable or generated for the objectives of the charity without specified purpose.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations income is received by way of donations, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Income from charitable trading activity is accounted for when earned.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

3. Accounting Policies *(continued)*

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

Tangible fixed assets are stated at cost less depreciation. The charity capitalises items of equipment where the purchase price exceeds £500.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	straight line over 3 years
Computer equipment	-	straight line over 3 years

Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by Guarantee

The charity is a company limited by guarantee without share capital. Each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the charity being placed in liquidation.

5. Charitable Activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Interpretation and translation work	277,145	**277,145**	237,589	237,589

6. Investment Income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	5,457	**5,457**	4,965	4,965

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Translation services	282,592	**282,592**	238,088	238,088
Support costs	2,142	**2,142**	2,154	2,154
	284,734	**284,734**	240,242	240,242

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Translation services	282,592	–	**282,592**	238,088
Governance costs	–	2,142	**2,142**	2,154
	282,592	2,142	**284,734**	240,242

9. Analysis of Support Costs

	Analysis of support costs £	**Total 2026 £**	Total 2025 £
Governance costs	2,142	**2,142**	2,154

10. Net (Expenditure)/Income

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

	2026	2025
	£	£
Depreciation of tangible fixed assets	**1,581**	–
Operating lease rentals	**15,512**	14,625

11. Independent Examination Fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,048**	1,950
Other assurance services	**94**	204
	2,142	2,154

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	**59,660**	47,662
Employer contributions to pension plans	**2,564**	2,505
	62,224	50,167

The average head count of employees during the year was 4 (2025: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of administrative staff	**4**	4

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

13. Trustee Remuneration and Expenses

During the year no expenses were paid to any member of the Board of Directors in respect of travel expenses.

14. Tangible Fixed Assets

	Office equipment £	Computer equipment £	**Total £**
Cost			
At 1 Apr 2025	2,925	7,869	**10,794**
Additions	2,499	2,245	**4,744**
Disposals	(2,475)	(722)	**(3,197)**
At 31 Mar 2026	2,949	9,392	**12,341**
Depreciation			
At 1 Apr 2025	2,925	7,869	**10,794**
Charge for the year	833	748	**1,581**
Disposals	(2,475)	(722)	**(3,197)**
At 31 Mar 2026	1,283	7,895	**9,178**
Carrying amount			
At 31 Mar 2026	1,666	1,497	**3,163**
At 31 Mar 2025	–	–	–

15. Debtors

	2026 £	2025 £
Trade debtors	**76,270**	36,633
Prepayments and accrued income	**6,777**	457
	83,047	37,090

16. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	**18,240**	13,173
Accruals and deferred income	**2,289**	2,139
Social security and other taxes	**23,892**	11,824
Other creditors	**1,015**	752
	45,436	27,888

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,564 (2025: £2,505).

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 Apr 2025 £	Income £	Expenditure £	**At 31 Mar 2026 £**
Unrestricted Fund	228,623	282,602	(284,734)	**226,491**

	At 1 Apr 2024 £	Income £	Expenditure £	At 31 Mar 2025 £
Unrestricted Fund	226,311	242,554	(240,242)	228,623

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	3,163	**3,163**
Current assets	268,764	**268,764**
Creditors less than 1 year	(45,436)	**(45,436)**
Net assets	226,491	**226,491**

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	–
Current assets	256,511	256,511
Creditors less than 1 year	(27,888)	(27,888)
Net assets	228,623	228,623

20. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2026	2025
	£	£
Not later than 1 year	**12,051**	12,051

21. Related Parties

For the whole of the financial year the charity was controlled by its Board of Directors as listed on page 1.

There were no related party transactions during the year other than those already disclosed in Note 13.