

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

Report of the Trustees and
Unaudited Financial Statements
for the year ended 31 March 2025
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 2025

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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 (resigned 05/07/24) R S Mackenzie (resigned 05/07/24) J Morrison S Mcdonald (resigned 04/07/25) M H Brims B T Johnston D Leith FM Webster (appointed 09/09/24) G Mitchell (appointed 04/07/25) AS Angus (appointed 04/07/25)
Company Secretary	P Gibson
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 2025

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 the 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 2025. 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 the 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 suitable 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

Our services this year have again been extremely busy.

The number of registered clients was 1,152 (2024: 1,676). (Client's "in-service" was 883).

Total service hours provided to clients during the year from the two drop-in centres were 1,200 (2024: 1200).

Staffing hours for the year were 3,640 (2024: 3,440).

Volunteering time was 168 hours (2024: 162).

Directors' time at Zoom (virtual) and in person meetings was 45 hours (2024: 78).

Hearing and Sight Care

Report of the Trustees
For the year ended 31 March 2025

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 £57,269 (2024: £68,110) were held on 31 March 2025 of which £17,913 (2024: £18,705) were restricted.

The charity this year was well funded by statutory and grant funding to allow it to carry out all of its objectives and deliver the high standard of services it offers to its clients. 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 have continued to work actively 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 18 September 2025 and signed on its behalf by:



G Mitchell - Trustee

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

I report on the accounts for the year ended 31 March 2025 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: 18th September 2025

Hearing and Sight Care

Statement of Financial Activities for year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	7	8,175	450	8,625	4,490
Charitable activities	8	55,693	12,415	68,108	82,227
Total		63,868	12,865	76,733	86,717
EXPENDITURE ON					
Charitable activities	9	73,917	13,657	87,574	82,868
NET INCOME/(EXPENDITURE)		(10,049)	(792)	(10,841)	3,849
RECONCILIATION OF FUNDS					
Total funds brought forward		49,405	18,705	68,110	64,261
TOTAL FUNDS CARRIED FORWARD		39,356	17,913	57,269	68,110

The notes form part of these financial statements.

Hearing and Sight Care

Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	19,907	21,197
CURRENT ASSETS			
Debtors	4	6,039	985
Cash at bank		72,323	72,271
		<u>78,362</u>	<u>73,256</u>
CREDITORS			
Amounts falling due within one year	5	(24,522)	(8,796)
NET CURRENT ASSETS		<u>53,840</u>	<u>64,460</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		73,747	85,657
PROVISIONS FOR LIABILITIES	6	(16,478)	(17,547)
NET ASSETS		<u>57,269</u>	<u>68,110</u>
FUNDS			
Unrestricted funds	11	39,356	49,405
Restricted funds	11	17,913	18,705
TOTAL FUNDS		<u>57,269</u>	<u>68,110</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 18 September 2025 and were signed on its behalf by:


G Mitchell - Trustee


M H Brims - Trustee

Hearing and Sight Care

Notes to the Financial Statements for the year ended on 31 March 2025

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 2025

	2025	2024	
	£	£	
2 EMPLOYMENT COSTS			
Wages and salaries	55,414	51,253	
(Decrease)/increase in redundancy provision	(1,069)	(4,559)	
Pension	1,086	932	
	55,431	47,626	
The average monthly number of employees during the year was 3 (2024 - 3).			
3 TRUSTEES REMUNERATION AND BENEFITS			
There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024 £nil).			
Trustees' expenses			
Expenses paid to Trustees' during year	136	308	
	136	308	
4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Prepayments and accrued income	3,786	304	
Gift Aid due from HMRC	2,253	681	
	6,039	985	
5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	2,424	1,527	
Defined contribution pension costs	236	579	
Accrued expenses	1,627	2,623	
Deferred income	20,235	4,067	
	24,522	8,796	
6 PROVISIONS FOR LIABILITIES			
Provision for Redundancy	16,478	17,547	
	16,478	17,547	
	Unrestricted	Restricted	2025
	funds	funds	Total
	£	£	funds
			2024
			Total
			funds
			£
7 DONATIONS AND LEGACIES			
Donations:			
General	5,198	450	5,648
Institutional	300		300
Fund-raising	1,105		1,105
Tax Received under Gift Aid	1,572		1,572
	8,175	450	8,625
	8,175	450	8,625
8 INCOME FROM CHARITABLE ACTIVITIES			
Sale of goods	8		8
Rent	2,800		2,800
Training and other services	337		337
Grants	52,548	12,415	64,963
	55,693	12,415	68,108
	55,693	12,415	68,108

Hearing and Sight Care

Notes to the Financial Statements
for the year ended on 31 March 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
9 EXPENDITURE ON CHARITABLE ACTIVITIES				
Cost of sales	98		98	607
Cost of fundraising	-		-	90
Activities	20		20	459
Wages	54,345		54,345	46,694
Pensions	1,086		1,086	932
Rent	3,600		3,600	1,800
Rates	350		350	265
Insurance	1,346		1,346	1,299
Heat and light	999		999	2,474
Telephone	2,238		2,238	928
Mobile telephone	260		260	220
Printing and stationery	730		730	1,247
Advertising	96		96	290
Miscellaneous expenses	345		345	341
Repairs and renewals	679		679	464
Training	54		54	15
Room hire and expenses	404		404	119
Travel and expenses	2,627		2,627	2,595
Lip Reading		12,719	12,719	16,141
British Sign Language		146	146	-
Postages	19		19	740
Petty expenses	609		609	501
Bookkeeping and payroll	925		925	925
Computer costs	1,109		1,109	926
Subscriptions	70		70	60
Credit card charges	30		30	30
Depreciation	498	792	1,290	1,446
Independent examiners fee	1,380		1,380	1,260
	73,917	13,657	87,574	82,868

10 TANGIBLE FIXED ASSETS

	Premises Fully Grant Funded £	Equipment Fully Grant Funded £	Equipment Not Grant Funded £	2025 Total £
COST				
At 1 April 2024	33,506	12,814	15,917	62,237
Additions	-	-	-	-
At 31 March 2025	33,506	12,814	15,917	62,237
DEPRECIATION				
At 1 April 2024	15,413	12,202	13,425	41,040
Depreciation	670	122	498	1,290
At 31 March 2025	16,083	12,324	13,923	42,330
NET BOOK VALUE				
At 31 March 2025	17,423	490	1,994	19,907
At 31 March 2024	18,093	612	2,492	21,197

Hearing and Sight Care

Notes to the Financial Statements for the year ended on 31 March 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
11 MOVEMENT IN FUNDS				
At 31 March 2024	49,405	18,705	68,110	64,261
Net Movement in Funds	(10,049)	(792)	(10,841)	3,849
At 31 March 2025	<u>39,356</u>	<u>17,913</u>	<u>57,269</u>	<u>68,110</u>
Represented by:				
Fixed Assets	1,994	17,913	19,907	21,197
Debtors	6,039		6,039	985
Bank	66,447	5,876	72,323	72,271
Creditors	(18,646)	(5,876)	(24,522)	(8,796)
Provisions	(16,478)		(16,478)	(17,547)
	<u>39,356</u>	<u>17,913</u>	<u>57,269</u>	<u>68,110</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 2025 was £1,086 (2024: £932).

13 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor 2024.

14 ULTIMATED CONTROLLING PARTY

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