

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)

REPORT AND ACCOUNTS

FOR YEAR ENDED 28 FEBRUARY 2025

(SCOTTISH CHARITY NUMBER SCO29397)

**AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
YEAR ENDED 28 FEBRUARY 2025**

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AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)

ADMINISTRATIVE DETAILS

Principal Address

2 Roxburgh Place
Edinburgh
EH8 9SU

Charity Reference Number

SC029397

Independent Examiners

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
G32 8FH

Bankers

Bank of Scotland plc.
The Mound
Edinburgh
EH1 1YZ

Trustees

Amanda Foster
Christopher McKiddie
Michael Stewart
Jennifer Waterton
Anna Fancett
Veronica Kinahan
Elena Zini
Lynn Tonner
Sally Rennie
Dani Rae -(Interim Treasurer)

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

The trustees are pleased to submit their Report and Accounts for the year ended 28th February 2025.

This year has been another solid year for ADA Scotland.

Our administrator Miriam Doren is working hard to promote and develop our charitable mission.

However, the board has suffered some big shifts in the personnel which has resulted in the late submissions of these accounts. These include, due to personal reasons, the resignation of our wonderful Chair, Caroline Jacquet. We are grateful for her hard work, both our members and the committee have enjoyed working alongside her.

Unfortunately, despite not having been with the committee for long, our new treasurer Lyn, also had to resign. The committee once again is grateful for what Lyn was able to offer in her short tenure.

However, the committee have, in the interim, set up groups to look at training, finance and auditing with meetings to follow this. The Committee is also delighted that Amanda Foster, our Vice Chairperson has agreed to step up as Chair from May 2025.

We were very lucky in our last set of accounts, to show a successful funding bid from the People's Postcode Lottery. This continues to sustain the position of administrator, though it is clear that we must continue to seek out funding and diversify our income model if we are to continue, as the accounts for this year do show an operating loss.

Plans for the coming year include the application of several funding bids, the temporary re-appointing of Dani Rae as our treasurer while we recruit for others with the necessary skillset. We continue to promote the charitable mission, and over this financial year have been delighted with the increase in cultural events looking to add Audio Description to their output and looking to us to support that.

OBJECTS OF THE CHARITY

The charity is known as Audio Description Association. The objective of the association is to relieve the suffering and distress of the blind and partially sighted arising from their inability to participate in theatre, cinema, sport and associated subjects.

SIGNIFICANT ACTIVITIES AND FUTURE DEVELOPMENTS

Income

Membership

Corporate Membership sign up increased throughout 2025, we have received Membership subscriptions from 23 (up from 8 in the previous year) Corporate Members and 40 Individual Members (up from 27), which gives a total Membership Income for the financial year of £3,004 (Previous Year £2,938). With a view to streamlining administration, memberships were brought into line with a single renewal date. This meant that some who had joined towards the tail end of the previous year were given a pro-rata rate to bring them

Donations

Donations came in from Saint & Sinners and Amazon Europe Core. Donations decreased in 2025 totalling £1,970 compared to 2024 £1,019.

Hire of Equipment

There was no hire of equipment in the 2025 financial year.

Total Income

Our Total Income for the Financial Year is £4,974 (Previous year £17,136).

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

Expenditure

Our Expenditure for the financial year is £11,500 (Previous year £7,930).

This includes Website expenditure of £1,808 which relates to the upkeep of the website throughout the year, and the updating of listings. Discussions have been had with the company supporting the website and it is recommended ADA (Scotland) look into finding funds to support the development of a new website that could be managed in house, thus saving funds in the future. Funding will need to be sourced for this, and for the post of Administrator which totalled £7,610. This is by far the biggest outlay, but is certainly responsible for the increase in incomes across the year as capacity has ensured the promotion of the charity and its services, as well as better credit control.

Governance costs are £420 for the year to date and includes the fee for the independent examination of our annual accounts by accountants AD+ in Glasgow.

The detail of our expenditure for the financial year is shown within the attached Receipts and Payments Account.

Summary

As a result of the above our total reserves at 28th February 2025 are £13,876 which leaves the Association in a healthy financial position.

Of the above total we have unrestricted funds of £11,747 and Restricted funds of £2,129. The Restricted Funds are in respect of the balance remaining on the Aberdeen Association funds and have been designated to cover future training expenditure in Aberdeen.

Our Unrestricted Reserves of £11,747 shows that despite better credit control and increased incomes following the end of the Covid-19 pandemic, there is still some way to go to bring finances back to pre-pandemic levels. With increased costs, there is a case for funding to be sought alongside increased memberships and equipment hire. The Committee is seeking ways to ensure we are able to continue to promote the profile and standards of audio description nationwide.

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

RESERVES POLICY AND RISK MANAGEMENT

The charity aims to retain sufficient reserves to meet expenses for 3 months.

The charity is in process of reviewing its main risks and identifying ways in which to mitigate them.

LEGAL AND ADMINISTRATION INFORMATION

The charity is an unincorporated association governed by a Constitution.

CHARITABLE STATUS

The charity is recognised as a charity by HM Customs & Excise for tax purposes under ICTA 1998, Section 505.

The Charity reference number is SC029397

For and on behalf of the Trustees

Signed


Dani Rae

Dated

24/3/26.

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
YEAR ENDED 28 FEBRUARY 2025

Independent examiner's report to the trustees of Audio Description Association (Scotland)

I report on the accounts for the year ended 28th February 2025 which are set out in pages 6 to 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of regulation 10(1) (a) - (e) 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 Independent Examiner's statement

My examination is 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 seeks explanations from the 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 the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: McClean Chartered Certified Accountant

Relevant Professional Qualification: ACCA

Address: Atkinson Donnelly LLP
Chartered Accountants
1 Cambuslang Court
Cambuslang
G32 8FH

Date: 13-3-26

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Receipts and Payments Accounts
As At 28th February 2025

	2025 £	2024 £
<u>Receipts</u>		
Membership Subscriptions	3,004	2,938
Donations	1,970	1,019
Grants	-	12,649
Gross trading receipts	-	30
Hire of Equipment	-	500
Other charitable activities	-	-
Total Receipts	4,974	17,136
<u>Payments</u>		
Payments for charitable activities:		
Training Expenditure	237	1,865
Theatre Evaluation	-	-
Marketing	-	-
Insurance	749	-
Postage & Stationery	-	-
Repairs & Maintenance	-	-
Website	1,808	1,508
Administrator	7,610	3,872
Other	676	84
Audit/Independent examination	420	420
Travel/room hires	-	-
Other	-	16
Total Payments	11,500	7,766
Purchase of fixed assets	-	164
Surplus/(Deficit) for year	(6,526)	9,207

All of the Income and expenditure in the year relates to unrestricted activities

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Statement of Balances

As At 28th February 2025

	2025	2024
	£	
Bank and Cash In Hand		
Opening Balances	20,402	11,195
Surplus/(Deficit) for year	<u>6,526</u>	<u>9,207</u>
Closing Balances	<u>13,876</u>	<u>20,402</u>
 Reserves		
Unrestricted funds	11,747	14,179
Restricted funds	<u>2,129</u>	<u>6,223</u>
	<u>13,876</u>	<u>20,402</u>

For and on behalf of the Trustees

Signed 
Danl Rae

Dated 24/3/26.

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Notes on the Financial Statements

As At 28th February 2025

1 Basis of Accounting

These accounts have been prepared on the receipts & payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Related Party

There are no related party transactions.