

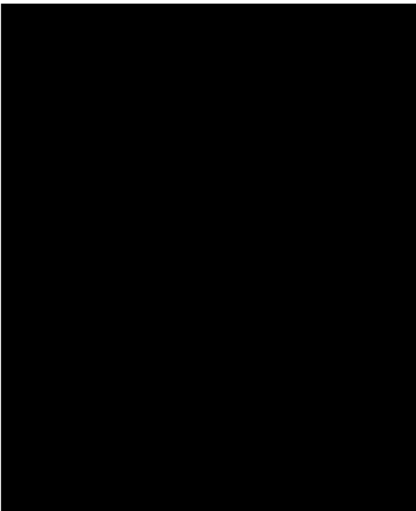
Charity registration number SC051290 (Scotland)

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**



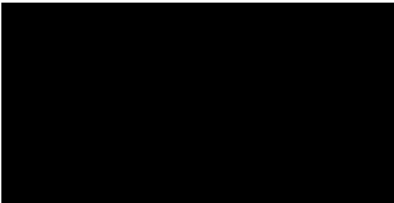
(Appointed 8 December 2025)  
(Appointed 1 July 2024)  
(Appointed 9 December 2024)

(Appointed 9 December 2024)  
(Appointed 28 April 2025)  
(Appointed 8 December 2025)  
(Appointed 9 December 2024)  
(Appointed 9 December 2024)

**Charity number (Scotland)**

SC051290

**Principal address**



**Independent examiner**

A.J.B. Scholes Ltd  
8 Albert Street  
Kirkwall  
Orkney  
KW15 1HP

**Bankers**

Royal Bank of Scotland  
1 Victoria Street  
Kirkwall  
Orkney  
KW15 1DP

# KRISTIN LINKLATER VOICE FOUNDATION (A SCOTTISH CHARITABLE INCORPORATED ORGANISATION) CONTENTS

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# **KRISTIN LINKLATER VOICE FOUNDATION**

## **(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

#### **Objectives and activities**

The charity's objects are the advancement of arts and culture through promotion and support of the art of voice production, and the advancement of education in voice production and verbal communication through the Linklater Voice method and by facilitating access to the work of the [REDACTED] for those who may otherwise be unable to obtain access as a result of financial hardship or other disadvantage.

In furtherance of those purposes, but not otherwise, the organisation will seek to carry out the following activities:

- (a) to broaden access to Linklater Voice Workshops and Linklater Voice Teacher Designation through a Kristin Linklater Voice Foundation grant-giving programme and by giving scholarships or bursaries to those who through financial hardship or other disadvantage would be unable to obtain such access without support;
- (b) to support and develop the Kristin Linklater Voice Centre as the international centre of excellence in Linklater Voice study by ensuring access to residential workshops for people of all levels of skill and ability, and by delivering continuing professional development, mentoring and teacher training;
- (c) to develop and coordinate the Kristin Linklater Teacher Designation Programme;
- (d) to organise and drive Kristin Linklater Voice Foundation fundraising initiatives in support of our mission, our purposes and grant-giving programme;
- (e) to formulate, monitor and represent the Kristin Linklater Voice Foundation's Diversity, Accessibility & Inclusivity strategies, policies and objectives through all our work and endeavours;
- (f) to act as the focal point for the international Linklater Voice Community;
- (g) to act as custodians and administrator for the Linklater Voice (i) brand, (ii) licencing and (iii) trademarks; and
- (h) to act as custodians and curators of the Kristin Linklater Archives.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

- A subscription fee structure was implemented for Designated Linklater Teachers, and 136 subscriptions were received.
- New board and organisational structure agreed. Five new Designated Linklater Committee Directors were added to the Board of Trustees, overseeing the following areas: Community and Governance, Funding and Grants, Operations and Legal, Designations and Training, and Technology and Digital.
- Early planning completed on Vision/Mission consultation work to define the ongoing purpose, vision and mission for the Foundation.
- Preparations for a Designation Part 2, July 2025, in NYC progressed, and Fran Bennett Scholarships were confirmed and paid for 8 (out of 13) participants.

#### **Financial review**

I am pleased to present the report of the Finance Committee.

The Trustees' Report and Accounts are presented in accordance with the requirements of the Charities Act 2005.

This report covers the year from 1 May 2024 to 30 April 2025.

The year produced a surplus in respect of Unrestricted Activities of £6,157 from income of £10,806 and a deficit in respect of Restricted Activities of £1,473 from income of £nil. This resulted in an overall surplus for the year of £4,684.

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 30 APRIL 2025***

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*Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Plans for future periods**

- The findings of the Vision/ Mission consultation work will be communicated to the Linklater Voice Community. Following that communication, appropriate community-led actions and decisions will be taken by the Foundation.
- A renewed subscription fee offering to the Linklater Voice Community that increasingly meets the needs of Designated Linklater Teachers and Teacher Trainees.
- Ongoing consideration of moving the Foundation from a one-tier SCIO to a two-tier SCIO. Any proposed changes will be communicated to the charity regulator, OSCR, in advance of any changes being made.
- A review of the Teacher Training process will be undertaken to ensure that the standard of Linklater Voice teaching is continually evolving, and held in the highest international regard and standard.
- The acquisition of trademarks and licences to enhance the standing and reputation of the work of the Foundation, the Linklater Voice Community and Designated Linklater Teachers.
- Complete projects around an updated website and social media.
- Diversify income sources (beyond subscription-based fees) to further support the foundation's goals and grant-giving capabilities.
- Continued review of operational processes and policies to support revised goals and ensure continued compliance with relevant guidelines.

**Structure, governance and management**

The 'Constitution of Kristin Linklater Voice Foundation SCIO' is the governing document of the charity.

The trustees who served during the year and up to the date of signature of the financial statements were:



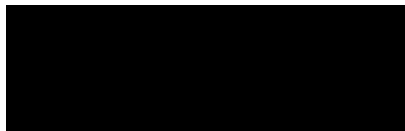
The Foundation also wishes to acknowledge the support of Fran Bennett, who was to have been an initial trustee of the SCIO, who sadly passed away shortly before the formation of the charity.

The board of management is elected and operates as stated in Clauses 14 to 42 of the Constitution.

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 30 APRIL 2025***

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The trustees' report was approved by the Board of Trustees.



**Trustee**

12 January 2026

**KRISTIN LINKLATER VOICE FOUNDATION  
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF KRISTIN LINKLATER VOICE FOUNDATION**

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I report on the financial statements of the charity for the year ended 30 April 2025, which are set out on pages 5 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements 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)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

**Independent examiner's statement**

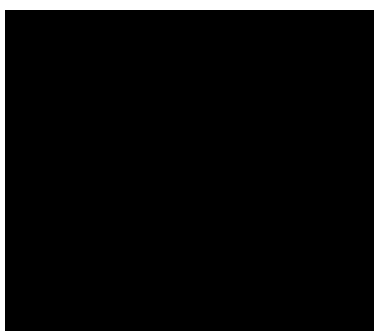
In the course of my examination, no matter has come to my attention

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	-	-	-	582	35,863	36,445
Charitable activities	4	10,806	-	10,806	11,684	-	11,684
<b>Total income</b>		10,806	-	10,806	12,266	35,863	48,129
<b>Expenditure on:</b>							
Charitable activities	5	4,694	1,428	6,122	38,337	10,468	48,805
<b>Total expenditure</b>		4,694	1,428	6,122	38,337	10,468	48,805
<b>Net income/(expenditure)</b>		6,112	(1,428)	4,684	(26,071)	25,395	(676)
Transfers between funds		45	(45)	-	27,864	(27,864)	-
<b>Net movement in funds</b>		6,157	(1,473)	4,684	1,793	(2,469)	(676)
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2024		1,825	5,711	7,536	32	8,180	8,212
<b>Fund balances at 30 April 2025</b>		7,982	4,238	12,220	1,825	5,711	7,536

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



**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		13,694		9,126	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(1,474)</u>		<u>(1,590)</u>	
<b>Net current assets</b>			<u>12,220</u>		<u>7,536</u>
<b>The funds of the charity</b>					
Restricted income funds	<b>10</b>		4,238		5,711
Unrestricted funds	<b>11</b>		<u>7,982</u>		<u>1,825</u>
			<u>12,220</u>		<u>7,536</u>

The financial statements were approved by the trustees on 12 January 2026

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1 Accounting policies**

**Charity information**

Kristin Linklater Voice Foundation constitutes a public benefit entity as defined by FRS 102.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT, and expenditure is shown inclusive of VAT.

Charitable expenditure comprises those costs incurred in the delivery of the charity's 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.

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1 Accounting policies** (Continued)

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.7 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**3 Donations and legacies**

	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	-	582	-	582
Grants	-	-	35,863	35,863
	<u>-</u>	<u>582</u>	<u>35,863</u>	<u>36,445</u>

**4 Charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Workshops	-	11,684
Subscriptions from Designated Linklater Teachers	10,806	-
	<u>10,806</u>	<u>11,684</u>

**5 Charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other costs	4,694	38,337
Grant funding of activities (see note 6)	1,428	10,468
	<u>6,122</u>	<u>48,805</u>
<b>Analysis by fund</b>		
Unrestricted funds	4,694	38,337
Restricted funds	1,428	10,468
	<u>6,122</u>	<u>48,805</u>

**6 Grants payable**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants to individuals	1,428	10,468
	<u>1,428</u>	<u>10,468</u>

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**6 Grants payable** **(Continued)**

Grants to individuals includes amounts paid from the Fran Bennett Scholarship to support three individuals attend workshops, see further details of the fund at note 10.

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year in the performance of their duties as trustees.

**8 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

**9 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,474	1,590
	<u>          </u>	<u>          </u>

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**10 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 1 May 2024 £	Resources expended £	Transfers £	Balance at 30 April 2025 £
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Transfers £				
Fran Bennett Scholarship	3,639	35,863	(10,165)	(27,864)	1,473	(1,428)	(45)	-
Frances West Memorial Fund	4,541	-	(303)	-	4,238	-	-	4,238
	<u>8,180</u>	<u>35,863</u>	<u>(10,468)</u>	<u>(27,864)</u>	<u>5,711</u>	<u>(1,428)</u>	<u>(45)</u>	<u>4,238</u>

Fran Bennett Scholarship - funds received from the Fran Bennett Scholarship are used to provide financial support to students primarily of colour to attend Linklater Voice Method residential and online workshops.

Frances West Memorial Fund - funds received are used to help pay travel costs.

**KRISTIN LINKLATER VOICE FOUNDATION**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**11 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 May 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2025</b>
	£	£	£	£	£
General funds	1,825	10,806	(4,694)	45	7,982
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
General funds	32	12,266	(38,337)	27,864	1,825
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**12 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>
	£	£	£
<b>At 30 April 2025:</b>			
Current assets/(liabilities)	7,982	4,238	12,220
	<u>          </u>	<u>          </u>	<u>          </u>
	7,982	4,238	12,220
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	1,825	5,711	7,536
	<u>          </u>	<u>          </u>	<u>          </u>
	1,825	5,711	7,536
	<u>          </u>	<u>          </u>	<u>          </u>

**13 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).