AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)

REPORT AND ACCOUNTS

FOR YEAR ENDED 28 FEBRUARY 2026

(SCOTTISH CHARITY NUMBER SCO29397)

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
YEAR ENDED 28 FEBRUARY 2026

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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
Anna Fancett
Christopher McKiddie
Michael Stewart
Jennifer Waterton
Elena Zini
Tess Whittaker

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees are pleased to submit their Report and Accounts for the year ended 28th February 2026.
The year was characterised by a number of significant personnel changes.
In May 2025, Amanda Foster (previously our Vice Chair) was elected as Chair.

Shortly thereafter, our administrator, Miriam Doren moved on to a new opportunity. We would like to extend our heartfelt thanks to Miriam who provided invaluable administrative support during the time she spent with ADAS.

In November 2025 we appointed a replacement administrator, Giles Conisbee. Giles came with a wealth of experience, having held senior leadership positions at various cultural organisations including Pitlochry Festival Theatre and Birnam Arts. Giles was able to 'hit the ground running' and got up to speed very quickly with the workings of ADAS.
Trustee Dani Rae has continued to provide temporary cover for the role of treasurer during this period.
These personnel changes meant that some of the developments we had hoped to pursue - in particular to generate additional funds for training and development work - made less progress than we might have wished.

Nevertheless the landscape for Audio Description and ADAS continues to thrive and grow. We have seen an uplift in membership by 16% and increase by 24% across our social media channels. We have also captured anecdotal evidence that supports an increase in the uptake of audio description across a multitude of venues and stadiums.

Our plans for the year ahead are to recruit new trustees, deliver online events to highlight, educate and discuss the many aspects of audio description, and to generate additional funds. This will be important if we are to be financially viable in the longer term.

The accounts for the year show an operating loss of £4,901. This is a smaller deficit than the previous year, and is the result of bringing the website content management in-house, as well as refining a small number of financial commitments. Entering the new financial year, we have unrestricted reserves of £6,831. We are therefore in a satisfactory position to meet our financial obligations for the coming year.

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 2026, 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 £3,060 (Previous Year £3,004). 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 into line. This will hopefully see the subscription total increase in the next financial year.

Donations

Donations came in from Saint & Sinners and amazon europe core. Donations decreased in 2026 totalling £1,823 compared to 2025

Total Income

Our Total Income for the Financial Year is £4,883 (Previous year £4,974).
There was no hire of equipment in the 2026 financial year.

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2026
Expenditure
Our Expenditure for the financial year is £9,784 (Previous year £11,500).

This includes Website expenditure of £1,403 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 £5,880. 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 it's services, as well as better credit control.

Governance costs are £600 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.

For the year ended 28th February one trustee was reimbursed expenses totalling £1,408
Summary

As a result of the above our total reserves at 28th February 2026 are £8,976 which leaves the Association in a healthy financial position.

Of the above total we have unrestricted funds of £6,831 and Restricted funds of £2,145. 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 £6,831 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 2026
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 05/10/26

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
YEAR ENDED 28 FEBRUARY 2026
Independent examiner's report to the trustees of Audio Description Association (Scotland)

I report on the accounts for the year ended 28th February 2026 which are set out in pages 6 to 8.

Respective responsabilities 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 comparision 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: L Cleary Chartered Certified Accountant

Relevant Professional Qualification:

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

Date: 01/10/26

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Receipts and Payments Accounts
As At 28th February 2026

	2026 £	2025 £
Receipts		
Membership Subscriptions	3,060	3,004
Donations	1,823	1,970
Grants		-
Gross trading receipts	-	-
Hire of Equipment	-	-
Other charitable activities	-	
		-
Total Receipts	**4,883**	**4,974**
Payments		
Payments for charitable activities:		
Training Expenditure	-	237
Theatre Evaluation	-	-
Marketing	-	-
Insurance	1,549	749
Postage & Stationery	-	-
Repairs & Maintenance	-	-
Website	1,403	1,808
Adminstrator	5,880	7,610
Other	352	676
Audit/Independent examination	600	420
Travel/room hires	-	-
Other	-	-
Total Payments	**9,784**	**11,500**
Purchase of fixed assets	-	164
Surplus/(Deficit) for year	**(4,901)**	**(6,690)**

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

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Statement of Balances
As At 28th February 2026

	2026	2025
	£	
Bank and Cash In Hand		
Opening Balances	13,876	20,402
Surplus/(Deficit) for year	- 4,901	- 6,526
Closing Balances	8,975	13,876
Reserves		
Unrestriced funds	6,831	11,747
Restricted funds	2,144	2,129
	8,975	13,876

For and on behalf of the Trustees

Signed _____

Dani Rae

Dated 051026

AUDIO DESCRIPTION ASSOCIATION (SCOTLAND)
Notes on the Financial Statements
As At 28th February 2026

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.