

Company registration number SC353562 (Scotland)

Charity registration number SC040223 (Scotland)

DEAF LINKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

DEAF LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Skylar McLaughlin
Elizabeth Adam
Douglas Easton
Andrew Walker
Edna Walker
Lorraine Wighton
Donald Morrison

Ronald Joseph Scrimgeour (Honourary President) (passed away 4 July 2025)

Secretary

Alana Harper

Charity number (Scotland)

SC040223

Company number

SC353562

Registered office

Tayside Deaf Hub
The Old Mill
23 Brown Street
Dundee
DD1 5EF

Independent examiner

Louise Deuchar, CA
Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The members of the charity are deaf people who use our services.

The charity's objectives and principal activity during the year were to empower deaf and sensory impaired people and facilitate improvement of their quality of life to become active and participative citizens.

The strategies employed to assist the charity to meet these objectives include the following:

To improve mental health and wellbeing by reducing social isolation, exclusion and discrimination deaf and sensory impaired people experience from the stigma attached to deafness and ensuing extreme communication difficulties.

To work in partnership with service providers to reduce barriers and increase access for deaf and sensory impaired people.

To build capacity and facilitate consultation and involvement of deaf people and sensory impaired people with service providers.

To champion equal access, equality and diversity for deaf and sensory impaired people, within communities and service provision.

To do all things as may be in the interest of and for the benefit of deaf and sensory impaired people.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The year 2025/26 was one of significant change, challenge and resilience for Deaf Links. Demand for our services continued to rise, with 682 individuals supported across Dundee, Angus, Perth & Kinross. Many people came to us facing multiple, intersecting barriers — financial hardship, health inequalities, digital exclusion and difficulties accessing mainstream services. Throughout these pressures, Deaf Links remained a steady and trusted source of support, advocacy and community connection.

Advocacy Service

Our Advocacy Service continued to be at the heart of our work. The team supported people through a wide range of complex issues, including welfare entitlements, housing insecurity, debt, access to health and social care, and a growing number of mental health concerns. The intensity of need was high, but our staff responded with professionalism, compassion and determination. Their work ensured that Deaf, deafblind, and visually impaired people were able to understand their rights, navigate systems and have their voices heard in decisions that affect their lives.

The Trustees wish to express their deep appreciation for the Advocacy Team, whose professionalism, compassion and unwavering commitment have carried the organisation through a year of increasingly complex and demanding casework. Their resilience and dedication have made a profound difference to the people we support.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

DefiniTAY Project

The DefiniTAY Project continued to provide specialist support to Deaf women and girls affected by gender-based violence and abuse. Working closely with Women's Aid organisations across Dundee, Perthshire and Angus, the project delivered workshops, health information sessions and one-to-one support tailored to Deaf women's communication and cultural needs. DefiniTAY also played an important role in raising awareness among professionals, helping services understand how to offer safe, accessible and trauma-informed support.

The project remained active in the national 16 Days of Action campaign, ensuring BSL-accessible events across the region. Deaf Links also continued its involvement in the Sign LOUD Research Project with Edinburgh and Heriot-Watt Universities, contributing lived expertise and supporting Deaf women's participation. The final report was published in 2025.

The Trustees also wish to recognise the DefiniTAY IDAA team, whose specialist expertise, sensitivity and unwavering commitment have supported Deaf women and girls through some of the most complex and challenging circumstances. Their trauma-informed practice, resilience and dedication have been invaluable in ensuring safety, dignity and accessible support for those who need it most.

Responding to the Cost-of-Living Crisis

The cost-of-living crisis continued to shape the needs of the people we support and the pressures on our organisation. After several years of providing affordable food and a welcoming community space, we made the difficult decision to close the CommuniTAY Food social supermarket and the community café at the end of March 2026. Rising costs, reduced footfall and sustained financial losses meant these services were no longer viable. Trustees did not take this decision lightly, and we extend our sincere thanks to the volunteers and staff who contributed so much to these initiatives over the years.

On a positive note, Deaf Links secured longer-term funding during the year, giving the organisation much-needed stability after a period of financial uncertainty. This investment has allowed us to plan more confidently for the future, strengthen the sustainability of our core services, and expand our capacity by increasing the size of the Advocacy Team — ensuring we can continue to meet the growing needs of the communities we support.

Consultation and Engagement

Ensuring that Deaf and sensory-impaired people's experiences influence policy and service design remained a key part of our work. Our CEO represented Deaf Links and the communities we support at a wide range of local and national forums, including:

- Cross Party Group on Deafness
- Cross Party Group on Health Inequalities
- Perth & Kinross Equality Advisory Group
- Perth & Kinross Community Safety Third Sector Collaborative
- Perth & Kinross Violence Against Women Partnership
- Angus Support Partnership
- Dundee Gendered Services Group
- Scottish Government BSL Justice Action Group

Through these platforms, the lived experiences of Deaf and sensory-impaired people helped shape discussions on accessibility, justice, health inequalities, gender-based violence and wider equality issues.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Social Enterprise, Volunteering and Awareness

Although the café and social supermarket closed, our other social enterprise activities continued to play an important role. The charity shop, BSL courses, Deaf and sensory awareness training, communication service and the BSL Tartan project all contributed to community engagement, income generation and volunteering opportunities.

We also continued to produce accessible BSL information videos in partnership with external agencies. These covered topics such as health, gender-based violence and cost-of-living support. Feedback from viewers confirmed that these resources helped people understand their rights, entitlements and safety information more clearly.

Volunteering Impact

Volunteers remained central to everything we achieved this year. They contributed an extraordinary 35,317 hours, supporting our shop, courses, events, administration, community activities and more. Their commitment, energy and generosity underpin the entire organisation. Trustees extend heartfelt thanks to every volunteer and member of staff for their dedication during another demanding year.

Financial review

The Trustees recognise that the funding environment remains extremely challenging, with increased competition and reduced availability across many grant streams. Despite this, Deaf Links remains committed to securing sustainable funding that protects and strengthens our core services. Our focus remains clear: to provide advocacy, support and equitable access for Deaf and sensory-impaired individuals across Tayside.

The statement of financial activities shows net income of £3,002 (2025 - net expenditure £4,115) for the year with total reserves at a surplus of £30,794 (2025 - surplus £27,792). This is allocated between restricted and unrestricted funds and details are provided in the notes to the financial statements.

Reserves policy

The charity has a policy of maintaining sufficient reserves to ensure the completion of the projects currently in progress.

The Trustees are committed to building up the unrestricted reserves over the next 12 months by controlling costs and actively seeking new funding.

Investment Policy

Under the memorandum and articles of association, the charity has the power to make any investments which the Trustees consider appropriate.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems that systems are in place to mitigate our exposure to the major risks

Structure, governance and management

Deaf Links is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association which was updated on 29 August 2017

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Skylar McLaughlin

Elizabeth Adam

Douglas Easton

Michael Newlands

(Resigned 28 October 2025)

Andrew Walker

Edna Walker

Lorraine Wighton

Donald Morrison

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Recruitment and appointment of trustees

Trustees are recruited and appointed in accordance with the provisions set out in the charity's Articles of Association.

Organisational structure

The Trustees of the charity are deemed to be the key managers and decision makers and are supported by CEO Alana Harper. Trustees are responsible for setting pay and remuneration rates of key management personnel. No trustees received any remuneration for their role.

Other matters

Ron Joseph Scrimgeour

Ron Joseph Scrimgeour served as a Founding Trustee of the charity, playing a pivotal role in its establishment and development. He retired from his position as a trustee in 2019, at which time he was appointed Honorary President in recognition of his outstanding contribution and long-standing commitment to the organisation.

The trustees were deeply saddened by his passing on 4 July 2025. Ron's dedication, wisdom, and generosity of spirit left a lasting legacy, and he will be greatly missed by all who had the privilege of working alongside him. The trustees wish to record their sincere appreciation for his many years of service and unwavering support.

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



[Donald Morrison \(Aug 18, 2026 10:32:18 GMT+1\)](#)

Donald Morrison

Trustee

18 August 2026

DEAF LINKS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEAF LINKS

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 20.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Deaf Links for the purposes of company law) 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.

Louise Deuchar

Louise Deuchar (Aug 18, 2026 11:09:22 GMT+1)

Louise Deuchar, CA

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
18 August 2026

DEAF LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	3	51,900	242,399	294,299	23,973	243,086	267,059
Other trading activities	4	133,955	-	133,955	148,690	-	148,690
Investments	5	24	-	24	46	-	46
Total income		185,879	242,399	428,278	172,709	243,086	415,795
Expenditure on:							
Charitable activities	6	169,925	255,351	425,276	155,194	264,716	419,910
Total expenditure		169,925	255,351	425,276	155,194	264,716	419,910
Net income/(expenditure)		15,954	(12,952)	3,002	17,515	(21,630)	(4,115)
Transfers between funds		-	-	-	(448)	448	-
Net movement in funds	8	15,954	(12,952)	3,002	17,067	(21,182)	(4,115)
Reconciliation of funds:							
Fund balances at 1 April 2025		(39,092)	66,884	27,792	(56,159)	88,066	31,907
Fund balances at 31 March 2026		(23,138)	53,932	30,794	(39,092)	66,884	27,792

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

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BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Stocks	12	-		7,500	
Debtors	13	11,119		9,225	
Cash at bank and in hand		51,169		37,946	
		<u>62,288</u>		<u>54,671</u>	
Creditors: amounts falling due within one year	14	<u>(31,494)</u>		<u>(26,879)</u>	
Net current assets			<u>30,794</u>		<u>27,792</u>
The funds of the charity					
Restricted income funds	16		53,932		66,884
Unrestricted funds	17		<u>(23,138)</u>		<u>(39,092)</u>
			<u>30,794</u>		<u>27,792</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 18 August 2026



Donald Morrison (Aug 18, 2026 10:32:18 GMT+1)

Donald Morrison
Trustee

DEAF LINKS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Deaf Links is a private company limited by guarantee incorporated in Scotland. The registered office is Tayside Deaf Hub, The Old Mill, 23 Brown Street, Dundee, DD1 5EF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 note that the charity is reporting a deficit in unrestricted reserves. However, they have undertaken a review of future income expectations and cost commitments and are taking steps to improve the unrestricted reserves position,

Having considered these plans and the charity's overall financial position, including its positive total reserves and projected cash flows, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

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.

Transfers are made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	5 year straight line
Fixtures and fittings	5 year straight line
Computers	3 year straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

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 using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. 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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

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.

Critical judgements

Allocation of wages

The allocation of staff costs between unrestricted and restricted funds is based on management's estimation of staff time spent on specific activities funded by each income stream. Where staff are wholly engaged in projects funded by restricted income, their costs are charged in full to the relevant restricted fund. For staff involved in more than one area of the charity's work, costs are apportioned using estimated percentages based on time records, management assessments, or activity levels.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	26,900	-	26,900	23,973	-	23,973
Grants	25,000	242,399	267,399	-	243,086	243,086
	<u>51,900</u>	<u>242,399</u>	<u>294,299</u>	<u>23,973</u>	<u>243,086</u>	<u>267,059</u>
Donations and gifts						
St Katerine Fund	-	-	-	2,700	-	2,700
Tillyloss Trust	1,000	-	1,000	-	-	-
The Janet T Isles Denny Trust	5,000	-	5,000	-	-	-
Aberbrothock Skea Trust	2,000	-	2,000	-	-	-
Tay Charitable Trust	2,000	-	2,000	-	-	-
The Hugh Fraser Foundation	-	-	-	3,000	-	3,000
Miss A M Pilkington Charitable Trust	1,000	-	1,000	1,000	-	1,000
Leng Charitable Trust	1,900	-	1,900	2,000	-	2,000
The R J Larg Family Trust	1,000	-	1,000	1,500	-	1,500
Pump House Trust	-	-	-	4,000	-	4,000
Walter Craig Charitable Trust	-	-	-	1,000	-	1,000
Alexander Moncur Trust	-	-	-	3,000	-	3,000
Souter Charitable Trust	3,000	-	3,000	3,000	-	3,000
Other	10,000	-	10,000	2,773	-	2,773
	<u>26,900</u>	<u>-</u>	<u>26,900</u>	<u>23,973</u>	<u>-</u>	<u>23,973</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
Perth & Kinross Mental Health and Wellbeing Fund	-	-	-	-	13,585	13,585
Garfield Weston Foundation	-	10,000	10,000	-	-	-
Gannochy Trust	-	10,000	10,000	-	10,000	10,000
The Volant Charitable Trust	-	-	-	-	14,500	14,500
Health & Social Care Alliance Self Management Fund	-	9,500	9,500	-	45,700	45,700
Agnes Hunter Trust	-	-	-	-	10,000	10,000
Scottish Government Delivering Equally Safe	-	138,090	138,090	-	122,533	122,533
The National Lottery Community Fund Awards for All	-	-	-	-	11,520	11,520
Dundee Community Mental Health and Wellbeing Fund	-	15,167	15,167	-	15,248	15,248
East Coast 400kv Community Fund 25	-	3,642	3,642	-	-	-
Robertson Trust	-	33,500	33,500	-	-	-
Three Guineas	-	22,500	22,500	-	-	-
Henry Smith Fund	25,000	-	25,000	-	-	-
	<u>25,000</u>	<u>242,399</u>	<u>267,399</u>	<u>-</u>	<u>243,086</u>	<u>243,086</u>

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Cafe income	43,421	48,166
Training income	8,839	26,067
Fundraising events	467	-
Shop income	66,282	62,555
Rental income	14,946	11,902
	<u>133,955</u>	<u>148,690</u>
Other trading activities		

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	24	46

6 Expenditure on charitable activities

	Total 2026 £	Total 2025 £
Direct costs		
Staff costs	260,962	252,643
Purchases	65,988	65,306
Bank charges	842	768
Repairs and maintenance	618	4,284
Postage and stationary	9,639	11,245
Communication support	19,236	11,106
Insurance	1,977	2,494
Other establishment	18,428	27,953
Motor and travel costs	7,909	5,325
Utilities	22,975	19,963
Training expenses	12,292	14,623
	420,866	415,710
Share of support and governance costs (see note 7)		
Governance	4,410	4,200
	425,276	419,910
Analysis by fund		
Unrestricted funds	169,925	155,194
Restricted funds	255,351	264,716
	425,276	419,910

7 Support costs allocated to activities

	Total 2026 £	Total 2025 £
Governance	4,410	4,200

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

7 Support costs allocated to activities (Continued)

	2026 £	2025 £
Governance costs comprise:		
Independent Examination fees	4,410	4,200
	<u>4,410</u>	<u>4,200</u>

8 Net movement in funds

	2026 £	2025 £
--	-----------	-----------

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	4,410	4,200
	<u>4,410</u>	<u>4,200</u>

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	13	14
	<u>13</u>	<u>14</u>

Employment costs

	2026 £	2025 £
Wages and salaries	239,326	235,494
Social security costs	16,140	12,683
Other pension costs	5,496	4,466
	<u>260,962</u>	<u>252,643</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	66,661	68,095
	<u>66,661</u>	<u>68,095</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Stocks

	2026 £	2025 £
Raw materials and consumables	-	7,500

13 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	635	-
Prepayments and accrued income	10,484	9,225
	11,119	9,225

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	4,168	3,465
Other creditors	2,391	-
Accruals and deferred income	24,935	23,414
	31,494	26,879

15 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	5,496	4,466

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DEAF LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 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.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Miscellaneous	-	-	-	-	-
Perth & Kinross Mental Health and Wellbeing Fund	15,154	-	(15,154)	-	-
Dundee Community Mental Health & Wellbeing Fund	11,142	15,167	(26,309)	-	-
Gannochy Trust	4,494	10,000	(6,800)	-	7,694
National Lottery Community Fund Awards For All	11,520	-	(5,820)	-	5,700
The Volant Charitable Trust	1,775	-	(1,775)	-	-
Health and Social Care Alliance Self Management Fund	17,098	9,500	(26,188)	-	411
Agnes Hunter Trust	5,701	-	(5,701)	-	-
Scottish Government Delivering Equally Safe	-	138,089	(138,089)	-	-
Robertson Trust - Three Years Fund	-	33,500	(16,796)	-	16,704
East Coast 400kV	-	3,642	-	-	3,642
Garfield Weston Foundation	-	10,000	(2,359)	-	7,641
Three Guineas Trust	-	22,500	(10,359)	-	12,141
	<u>66,884</u>	<u>242,399</u>	<u>(255,351)</u>	<u>-</u>	<u>53,932</u>

DEAF LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds (Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Perth & Kinross Mental Health and Wellbeing Fund	3,067	13,585	(1,498)	-	15,154
Dundee Volunteer & Voluntary Action	14,584	15,248	(18,690)	-	11,142
Angus Children's Mental Health and Wellbeing Fund	27,706	-	(27,706)	-	-
Gannochy Trust	4,077	10,000	(9,583)	-	4,494
National Lottery Cost of Living Fund	5,663	-	(5,663)	-	-
The Volant Charitable Trust	449	14,500	(13,174)	-	1,775
Bank of Scotland Foundation Reach	17,211	-	(17,655)	444	-
Community Learning Digital Fund	4,814	-	(4,814)	-	-
Health and Social Care Alliance Self Management Fund	695	45,700	(29,297)	-	17,098
Agnes Hunter Trust	9,800	10,000	(14,099)	-	5,701
Scottish Government Delivering Equally Safe	-	122,533	(122,537)	4	-
National Lottery Community Fund	-	11,520	-	-	11,520
	<u>88,066</u>	<u>243,086</u>	<u>(264,716)</u>	<u>448</u>	<u>66,884</u>

Perth & Kinross Mental Health and Wellbeing Fund

Funding for local mental health and wellbeing priorities.

Dundee Volunteer & Voluntary Action

Funding for the communities mental health and wellbeing fund.

The Three Guineas Trust

Funding to provide specialist advocacy support for individuals who are Deaf BSL users.

Gannochy Trust

Supporting the salary costs of the advocacy co-ordinator and support the deaf women's project DefiniTAY.

National Lottery Cost of Living Fund.

Funding for an advocacy worker and expenses for the café

The Volant Charitable Trust

Funding the salary of a fluent British Sign Language employee

Bank of Scotland Foundation Reach

Funding the salary of two sensory employees

Community Learning Digital Fund

Funding for computer and digital equipment

DEAF LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

(Continued)

Health and Social Care Alliance Self Management Fund

Funding to develop health information videos for deaf women.

Agnes Hunter Trust

Funding the salary of a sensory advocacy coordinator.

Scottish Government Delivering Equally Safe Fund

Funding towards the delivering equally safe project, addressing violence against women.

National Lottery Community Fund Awards For All

Funding for the connections in sign project.

Voluntary Action Angus

Funding for the communities mental health and wellbeing fund.

Garfield Weston Foundation

Funding to support people facing long-term unemployment.

Robertson Trust

Funding for the advocacy service..

East Coast 400kV Community Fund 25

Funding for peer support mental wellbeing workshops.

17 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.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General funds	(39,092)	185,879	(169,925)	-	(23,138)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	(56,159)	172,709	(155,194)	(448)	(39,092)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DEAF LINKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Current assets/(liabilities)	(23,138)	53,932	30,794
	<u>(23,138)</u>	<u>53,932</u>	<u>30,794</u>
	<u><u>(23,138)</u></u>	<u><u>53,932</u></u>	<u><u>30,794</u></u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	(39,092)	66,884	27,792
	<u>(39,092)</u>	<u>66,884</u>	<u>27,792</u>
	<u><u>(39,092)</u></u>	<u><u>66,884</u></u>	<u><u>27,792</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

D0019_Deaf Links_Final Accounts YE2026

Final Audit Report

2026-08-18

Created:	2026-08-18
By:	Findlays CA (enquiries@findlay-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAmwTco0IW57UZY4NsFIMMvUkZdrodkpOY

"D0019_Deaf Links_Final Accounts YE2026" History

-  Document created by Findlays CA (enquiries@findlay-ca.co.uk)
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-  Document emailed to donald.g.morrison@hotmail.co.uk for signature
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