Company registration number: SC199685
Charity registration number: SC030004

DISABILITY INFORMATION SCOTLAND
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Barefoot Accounting
Regent House
Linlithgow
West Lothian
EH49 7HU

Disability Information Scotland
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Disability Information Scotland
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	E Robertson-Werner (appointed 20/04/2026) R Campbell (appointed 20/04/2026) A Barnes S Madden A Rashpassing (appointed 05/08/2025) E Richardson K King (appointed 05/08/2025) A Hastie J Dimmick (resigned 15/12/2025) K Smith (resigned 15/12/2025)
Charity Number	SC030004
Company Number	SC199685
Registered Office	Norton Park 57 Albion Road Edinburgh EH7 5QY
Independent Examiner	Jon Norton (Barefoot Accounting) FMAAT Barefoot Accounting Regent House Linlithgow West Lothian EH49 7HU
Bankers	Bank of Scotland The Mound Edinburgh EH1 1YU
Solicitors	Morton Fraser MacRoberts LLP 9 Haymarket Square Edinburgh EH3 8RY

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

Objectives and Activities

Aims and Objectives

Our charitable objectives are:

• To relieve the disability of people with physical, sensory or mental impairments to further their independence and full participation in the community;
• To relieve the needs of persons within Scotland who are substantially or permanently disabled by providing, or encouraging the provision of information services which will improve their conditions of life and also facilitate their active participation in, and full integration into, society; and
• To assist in resolving the social problems of disabled people by providing training, education, liaison and representation to statutory, voluntary and private sector organisations which deliver information to disabled users and carers.

Disability Information Scotland promotes the social model of disability, recognising that disability is caused by the barriers which people with impairments meet in everyday life.

The main objective is to improve the quality of life for disabled people in Scotland through:

• Providing members of the public with general information and accurate contact details of local and/or specialist sources of advice and support;
• Providing organisations and agencies with general information and accurate contact details of appropriate organisations and agencies; and
• Encouraging and supporting good practice in disability information and advice services.

Achievements and performance
Our Charity is funded by the Scottish Government Equality Unit (Equality and Human Rights Fund). Our services deliver on the following fund outcomes:

• People know more about their rights
• People are more confident and enabled to ask for what they deserve from public services
• People have better access to public services
• People have reduced negative impacts of their situation
• Mainstream organisations are more confident to engage with marginalized groups
• Organisations better understand how to integrate equality and human rights into their work
• Policy makers know more about the issues and incorporate that knowledge into their policies and plans

Disability Information Scotland contributes to these outcomes through a variety of activities, providing information services to individuals who are disabled and carers, and to
professionals in both the statutory and voluntary sector.

The Trustees receive quarterly reports on the activities and performance of each of the
activities relevant to:

• the overall aims and objectives.
• relationships with staff and volunteers, beneficiaries, and funders; and
• partnership working.

2025-26 was another year of change for the charity with both staffing and Trustees.

Lauren McAnna joined the organisation in April 2025, replacing our previous Manager (Heather Smith) who had decided to change direction and left in early March. The Trustees subsequently made the decision to adjust the 'Manager' job title to 'Chief Officer' midway through the year to more accurately reflect the duties of the role.

Other staffing changes included one of our Information Co-ordinators moving on in September to pursue more volunteering activities and the hiring of two new positions in July – an Information Line Advisor and a Business Support Assistant. Both of our new team members have hit the ground running and are wonderful additions to the team.

We appointed two new Trustees in August 2025. A Rashpassing assumed the Treasurer position (previously G Jose) and K King joined as a general trustee. Two of our long-standing trustees (K Smith and J Dimmick) made the difficult decision to step down from the Board at the AGM in December 2025. We would like to formally thank them both for their many years of service to the charity and for offering valuable support and guidance throughout their time. Two new Trustees joined the Board after the end of the financial year and we look forward to benefitting from their contribution in the coming year(s).

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Aims and Objectives - continued

Highlight Statistics for 2025/2026 (figures in brackets for previous year)

Helpline
• 2,431 (2,596) calls to our helpline
• 44,940 (59,955) visitors to our website

Website
• 21,335 (28,108) views of the Scottish Disability Directory
• 13,698 (23,080) most popular views of our information guides*

Accessible Information Training
• 83 (113) people completed our Accessible Information e-learning
• 188 (90) attendees from approximately 114 (52) organisations for our Accessible Information Training for organisations
• 2 e-learning courses achieved accreditation status with the CPD Certification Service
• Invited to provide accessibility consultancy on a joint project between University of Dundee and NUST in Pakistan
• Sub-contracted to provide Accessibility Awareness training for SUSE (Scottish Union of Supported Employment)

Demographics

Enquirer referral profile
• 68% - self-referral
• 14% - friends & family
• 9% - carer
• 8% - organisations

Enquiry age demographics
• 46% - 65+
• 32% - 50-64
• 17% - 25-49
• 11% - carer of disabled child
• 2% - 16-24
• 1% - 0-16

Enquiries for disability category
• 36% - long-term illness
• 24% - musculoskeletal/physical
• 12% - neurodiversity
• 11% - mental health condition
• 11% - sensory condition
• 6% - learning disability/difference

Significant Activities

Helpline and email enquiries
Our service is available via phone, voicemail, email, SMS, website contact form, in-person at events and Contact Scotland BSL.

We provide disabled people, and the people who support them with free, independent, and impartial information, listening to our callers and the challenges they face and providing a confidential and understanding space and a friendly human voice. Our helpline staff provide tailored information about the enquirer's options and signpost to organisations best placed to provide more detailed advice, support or services.

Our national helpline operates Monday to Friday between the hours of 10am and 3pm, with 1.7 FTE staff covering the helpline and maintaining the work of reviewing and updating the website, Information Guides and Directory entries.

There was a slight reduction in contacts this year with the overall contacts falling from 3,170 in 24/25 to 2,847 in 25/26. This can be partially attributed to reduced staffing across the year.

• 68% of enquiries were by phone
• 27% of enquiries were via Email/web form
• 5% of enquiries were via Text
• <1% of enquiries were direct or in-person
• Email / web form enquiries increased from 541 in 24/25 to 875 in 25/26 with increases also in SMS from 44 in 24/25 to 162 in 25/26.

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Significant Activities - continued

In 2025/2026 we responded to 2,431 (2,596) helpline enquiries covering a wide range of topics including Blue Badges, housing, education & employment, sourcing and disposing of disability equipment, reserved and devolved benefits, and social care. We aim to answer the majority of enquiries on the same day.

Our broad enquiry areas in 2025/2026 (number of enquiries in brackets):

- 22% - Mobility, transport and toilets (948)
- 19% - Benefits (814)
- 15% - Nature of disability (642)
- 12% - Care and Health (526)
- 8% - Money (351)
- 6% - Housing & environment (259)
- 6% - Employment & education (257)
- 6% - Private good & services (255)
- 5% - Legal & family (235)
- 2% - Culture, sport, holidays & faith (66)

Within these broad enquiry categories our most common issues were

- 30% - Blue Badge
- 18% - Adult disability payment
- 10% - Grants
- 8% - Social Care
- 7% - Disability equipment hire/loan

We provided 2,657 (3,437) signposts to local and national organisations including local authorities, Social Security Scotland, CAB, charities and suppliers of disability equipment.

In common with all helplines, we receive some calls from enquirers who have already tried all the suggestions we can make and are frustrated that they cannot secure their desired outcome. These can involve issues varying from finding storage for a motorised wheelchair in a shared property, reductions in local services, and accessing statutory services that have become digital by default. This type of enquiry can be challenging for our helpline staff and the support that our Chief Officer provides is essential to ensure staff wellbeing is maintained.

The majority of our enquiries relate to Blue Badges. Blue badge process enquiries are complicated as people need to be able to source up-to-date benefit award notices to either make or to renew applications. Many of our enquirers are defeated by the challenges of making online applications. The highest percentage of signposts (40%) were to local authorities in relation to Blue Badges, a significant increase on the previous year (+15%).

Money and benefits enquiries come a close second. Within that category, the benefits and income assistance most asked about are Adult Disability Payment, personal grants and Carer's Allowance. In 2025/2026, 427 (16%) enquirers were signposted to Social Security Scotland, 97 (4%) to Turn2Us and 40 (2%) to the Department of Work and Pensions (DWP). Signposting does not guarantee however that the enquirer is able to either make contact with the relevant organisation or to achieve their desired outcome.

Local Authority enquiries:
Over the past 12 months, we have received enquiries from every local authority in Scotland. The top five areas (almost 50% of the total) were

- 19% - City of Glasgow
- 14% - City of Edinburgh
- 6% - North Lanarkshire
- 5.6% - Fife
- 4% - South Lanarkshire

Website
Our website information is widely used, however our traffic has significantly dropped this year. We believe this is due to the launch of Google's 'Gemini' AI search displaying our information on their search page which in turn limits the number of people clicking though to our website. Many other organisations are reporting a similar decline in website traffic.

The website is viewed by people across the UK
- 57% - Scotland
- 42% - England
- 1% - Wales
- 1% - Northern Ireland

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Significant Activities - continued

The most popular area of the website has drastically changed between 24/25 – 25/26. Historically, our Information Guides have been the most viewed area averaging around 23-24,000 visitors per year. In 2025-26 this dropped to 13,670. The drop in traffic to this area directly correlates to our reasoning regarding Google AI taking the information from our guides and displaying it on their AI generated search tool. Searchers are reading the information there and not clicking through to access the full guide on our website. We are actively investigating how we can adapt and reflect AI skimming in our reporting moving forward.

The most popular Information Guides accessed this year were:
- 4,009 (8,194) - Grants and support
- 3,558 (8,197) - Social Security benefit guides
- 2,414 (4,518) - Blue Badge (including car parking)
- 887 (2,171) Holiday respite grants

Our Information Guides are regularly updated; the Information Team integrate new information from their research for callers and ensure the Guides are updated to benefit others. As the devolution of disability-related social security to Scotland continues we have updated our content about Adult Disability Payment and Child Disability Payment and created new information about Carer Support Payment. We also subscribe to a specialist service which provides up to date information of any changes to UK or Scottish benefits.

Scottish Disability Directory
Our Scottish Disability Directory has been connecting disabled people to information about disability organisations, suppliers and support groups since our charity (formerly known as Update) was established in 1999.

- 21,356 (28,108) views – 1,780 (2,342) per month. We believe 'Gemini' has also impacted the traffic in this area.

The Directory is searchable by topic, Local Authority area or free text and includes diverse information including grant providers, advocacy services, local welfare rights support and suppliers of disability equipment amongst others. Most viewed pages in 2025-2026 were

- Wheels to Heal
- Westmarc NHS equipment Greater Glasgow and Clyde
- Mybus Strathclyde partnership for transport
- Glenmore Mobility Furniture
- Handicabs (Edinburgh and Lothian)

Accessible Information and training
Disability Information Scotland is the legacy custodian of the information and training resources developed by the Scottish Accessible Information Forum (SAIF). We ensure that these resources remain available to people and organisations across Scotland.

In 2024-25 we considered, as we had designated restricted funds to Accessible Information Training, whether we should trial waiving the charges for a period or until these funds were expended. Uptake by organisations increased from 7 to 52. We also saw a substantial increase in engagement with e-learning from 22 to 113 completing the Accessible Information e-learning courses.

We have seen comparable numbers in 2025-26 with uptake from 114 organisations with 188 people attending in total and 83 people completing our CPD newly accredited e-learning courses.

Feedback from participants and organisations has been impressive:

''This training supported our team to reflect on our current documents and social media presence and how best we can adapt these to make access easier for disabled people."

"James was a very calm trainer with a great deal of knowledge that was clearly imparted during the session"

"I am writing to formally acknowledge and express our appreciation for the outstanding contribution made by James as part of our British Council-funded project, Fostering Education Inclusion: Strengthening Accessibility and Support for Students with Disabilities in Higher Education. James' input has significantly strengthened both the quality and reach of the project outputs, and his collaborative approach has been greatly valued by the team. We would like to thank both James and your organisation for your support and engagement with this work." Dr. Prof. Charmi Patel, University of Dundee

Volunteers

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Significant Activities - continued

Our two skilled volunteers continued to assist with our accessibility training; one volunteer (Dylan) assisting with marketing and another (Abi) developing training about accessible interior design. Both are both Masters Graduates with considerable knowledge and experience in fields that are directly relevant to the work we do and provide services which could not be provided by DIS staff. Dylan is a trained and working journalist who provided us with support by writing stories for our newsletter and editing the work we provide ourselves while Abi is both providing us with her expertise in accessible environments training and also benefitting from gaining experience in delivering training. We are currently working on getting the Accessible Environments course accredited with the CPD standards agency to be offered as an option for future learners. We are very grateful for the time and expertise they contribute to our work.

Networking and events

One of our key challenges is to raise awareness of our work so that people with disabilities know to contact us early in their search for answers. Part of this work involves attending events and networking. Most successful for us is the annual SCVO 'Gathering' event where we raise awareness with both individuals and organisations about our information and training services and volunteer opportunities.

We increased our engagement this year with our Chief Officer and staff representing Disability Information Scotland at the following

- The ALLIANCE Annual Conference & AGM
- Scottish Commission on Social Security: People with communication needs seminar
- Equality & Human Rights Commissioners meeting
- ACOSVO member's day
- CPAG annual conference
- CAPS Conference
- Money and Pensions Service Money Guider's information day
- RNIB open day
- Optelec information day
- Cerebral Palsy Scotland annual conference
- Head injuries information day
- Disability Equality Scotland celebration event & AGM
- ACOSVO annual conference & AGM
- CPAG AGM
- Sensory Services provider forum (CoEC)
- Stop/Start - Making Public Service Reform Stick in Scotland
- SCVO The Gathering

Public Benefit

See the Significant activities, Achievements and performance & Future plans sections of the Trustees' Report for details.

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)'s guidance on public benefit.

Structure, Governance and Management

Governing Document

Disability Information Scotland is a Company Limited by Guarantee and not having share capital under the Companies Act 2006. The Articles of Association govern the activities of the Company. The Company is also a Charity and subject to the rules and requirements set by the Office of the Scottish Charity Regulator (OSCR). For the purposes of charity law, the Trustees are also charity trustees. The Trustees are the members of the company. The maximum number of Trustees shall be determined by the Board and the minimum number of Trustees shall be three (3). Trustees may serve for a period of three (3) years at which point they must retire from office but shall be eligible for reappointment.

The Articles were reviewed and updated in 2024. The updated Articles are available to read on Companies House.

Trustee Selection Methods

The Trustees ensure that appointments are made so that the combined skills of the Trustees cover the skillset needed to advance the objectives of the Company. Our Trustees have a wide range of skills and experience and considerable knowledge of disability both professionally and in life experience which provides the steering of the company.

We continue to seek new Trustees to enhance the skills and knowledge of our Board, particularly those with knowledge and/or lived experience of disability.

The Trustees are the Members of the Company and therefore have the duty and responsibility to elect new Trustees.

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Trustee Selection Methods - continued

New Trustees receive an induction pack with a range of information on the company including

- a copy of the Memorandum and Articles
- information about the role
- statutory duties and responsibilities of charity trustees
- a copy of our core funding application
- a copy of the current Strategic plan

The Chair meets with new Trustees, and they are invited to observe a board meeting prior to being invited to join the board and being formally appointed by Trustees

The Chief Officer also arranges to meet with them to introduce them to the team and give more detailed background on the charity.

Trustees are encouraged to attend training in Trustee duties and responsibilities and Finance and Employment Law updates. The charity takes out indemnity insurance on behalf of the Trustees.

The Board, as employer of staff, is responsible for compliance with employment and other legislation. In 2025-26 with one of our experienced Trustees due to stand down, the Board decided to outsource the provision of employment advice in advance of the many changes being introduced by the UK government. Our providers (the HR Dept) also support us with ensuring all contracts, policies etc are relevant and up to date.

Structure, governance and management

Risk Management

Procedures are in place to ensure the health, safety and welfare of staff and visitors to our offices including also remote and home working procedures. Risks to the quality and integrity of our information service are mitigated by operational procedures and guidance from the Helplines Partnership and Scottish Accessible Information Forum (SAIF) quality standards.

The investment in the outsourced HR Service together with a dedicated Bookkeeping Service and the review of our GDPR obligations via a professional Gap Analysis process has enabled the Chief Officer to focus on service delivery and support and development of the staff team together with sourcing new funding to develop the service.

The investment in the new Case Management System (CRM) has enabled us to capture not only more detailed statistics and outcomes of service users' enquiries for our funders, but it has also enhance the quality of information provided through regular monitoring checks.

All policies and procedures are reviewed on a regular basis to ensure they continue to meet our needs. The Board reviews the organisation's Risk Register on a regular basis, at least
annually.

Organisational Structure

The Board of Trustees is responsible for the policy and strategic direction of Disability Information Scotland and the employment of staff and volunteers. The Board meets on a quarterly basis with interim meetings held when required.

The Chief Officer attends meetings as an Observer and does not have voting rights.

The Chair and Treasurer have regular contact with the Chief Officer between meetings

Day to day responsibility for implementing the organisation's Strategic Plan is delegated to the Chief Officer. Pay and remuneration is set by the Trustees.

Our team is comprised of:

BOARD OF TRUSTEES
8 Volunteer Trustees
(2 Trustees resigned 2025-26)
(2 new Trustees appointed April 2026)

CHIEF OFFICER
Paid 35hpw

INFORMATION CO-ORDINATORS
1 x 35hpw
1 x 25hpw

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Structure, governance and management - continued

1 x 10hpw (resigned Sept 25)

BUSINESS SUPPORT ASSISTANT
1 X 16hpw

ACCESSIBLE INFORMATION TRAINER
1 x 35hpw

ACCESSIBLE INFORMATION VOLUNTEERS
2 (hours vary/as required)

Financial Review

Our principal funder is the Scottish Government, which provided three-year funding from October 2021 to September 2024, extended to March 2025. This period of funding provided us with the stability to develop our service to better meet the information needs of disabled people. Funding for 2025-2026 reverted to an annual allocation at the same level of funding as previously therefore some reduction of service was necessary despite steady demand. Slippage of salaries due to staff leaving has, although difficult for the service, reduced any potential deficit.

The funding from the Scottish Government is on a restricted funds basis and is the main source of income for the charity. Any underspend from the core (restricted) funding must be returned to the Scottish Government however we are fortunate that we have been allowed to retain unspent funds to allocate to (1) Accessible Information Project (2) CRM and IT equipment and (3) Ongoing premises and operational costs which have been designated by the Board across the main activities of the charity.

We will review our fundraising strategy with view to strengthening the service and employ a full cost recovery model wherever possible.

Reserves Policy

The Board have determined that their target level of reserves at any given time should equate to a minimum of 3 months' expenditure plus the costs of orderly winding up of the charity, such as redundancy costs and payment of remaining liabilities. This would equate to £57,600 based on 25/26 expenditure levels. Unrestricted reserves at 31 March 2026 are £27,254 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £5,694, our General Fund reserves are £21,560 therefore falling short of the targeted figures.

Future Plans

Disability Information Scotland seeks to:

- Enhance and diversify our income sources through securing additional/external funding to support and extend our mainstream activities
- Seek funding for a Volunteer Co-ordinator to recruit and train volunteers to support and enhance the charitable activities
- Provide information in a manner consistent with the Scottish National Advice Standards
- Invest in internal and external training for our team
- Review our marketing plans
- Enhance the range, quality and depth of our information resources
- Provide information on activities and outcomes to our funders and service users.
- Ensure that our staff are supported and valued

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Disability Information Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the 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) and in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A Hastie

Trustee
08/09/2026

Disability Information Scotland
Independent Examiner's Report to the Trustees of Disability Information Scotland
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026, which are set out on pages 11 to 22.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the charitable company and the trustees, as a body, for my work or for this report.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Jon Norton (Barefoot Accounting) FMAAT

08/09/2026
Regent House
Linlithgow
West Lothian
EH49 7HU

Disability Information Scotland
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	-	167,738	167,738	167,743
Charitable activities	**4**	2,150	-	2,150	67
Investments	**5**	1	-	1	-
Other	**6**	343	-	343	-
		2,494	167,738	170,232	167,810
EXPENDITURE ON:					
Charitable activities	**9**	(2,630)	(172,619)	(175,249)	(178,827)
NET EXPENDITURE		(136)	(4,881)	(5,017)	(11,017)
NET MOVEMENT IN FUNDS		(136)	(4,881)	(5,017)	(11,017)
RECONCILIATION OF FUNDS:					
Total funds brought forward		27,391	29,051	56,442	67,459
TOTAL FUNDS CARRIED FORWARD	**20**	27,255	24,170	51,425	56,442

The notes on pages 14 to 22 form part of these financial statements.

Disability Information Scotland
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	5	167,738	167,743
Charitable activities	**4**	67	-	67
		72	167,738	167,810
EXPENDITURE ON:				
Charitable activities	**9**	(2,352)	(176,475)	(178,827)
NET EXPENDITURE		(2,280)	(8,737)	(11,017)
Transfers between funds	**20**	3,634	(3,634)	-
NET MOVEMENT IN FUNDS		1,354	(12,371)	(11,017)
RECONCILIATION OF FUNDS:				
Total funds brought forward		26,037	41,422	67,459
TOTAL FUNDS CARRIED FORWARD	**20**	27,391	29,051	56,442

The notes on pages 14 to 22 form part of these financial statements.

Disability Information Scotland
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	**14**	5,694	-	5,694	8,324
		5,694	-	5,694	8,324
CURRENT ASSETS					
Debtors	**15**	-	8,568	8,568	7,226
Cash at bank and in hand		21,561	33,999	55,560	46,872
		21,561	42,567	64,128	54,098
Creditors: Amounts Falling Due Within One Year	**16**	-	(18,397)	(18,397)	(5,980)
NET CURRENT ASSETS (LIABILITIES)		21,561	24,170	45,731	48,118
TOTAL ASSETS LESS CURRENT LIABILITIES		27,255	24,170	51,425	56,442
NET ASSETS		27,255	24,170	51,425	56,442
FUNDS OF THE CHARITY					
Restricted Funds				24,170	29,051
Unrestricted Funds				27,255	27,391
TOTAL FUNDS	**20**			51,425	56,442

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

A Hastie

Trustee
08/09/2026

The notes on pages 14 to 22 form part of these financial statements.

1. General Information

Disability Information Scotland is a company limited by guarantee, incorporated in Scotland, registered number SC199685 and registered charity number SC030004. The registered office is Norton Park, 57 Albion Road, Edinburgh, EH7 5QY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

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 £.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern for a period of not less than 12 months.

2.3. Significant judgements and estimations

In the application of the company’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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate:
Depreciation of fixed assets

Basis of estimation :
Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

2.4. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.5. Incoming Resources

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6. **Resources Expended**

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

For more informations on this, see below explanation.

- Costs of raising funds comprise the costs of attracting voluntary income and their associated support costs; and
- Expenditure on charitable activities includes costs incurred in the delivery of the charity's services and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Allocation of support and governance costs
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees along with an apportionment of overhead and support costs. Staff costs are allocated to Governance costs based on staff time.

The charity has not undertaken any fundraising activities this year and as a result have not allocated any support costs to fundraising. In addition, only salary costs have been included within support costs, in line with the changing activities of the charity.

The allocation of support and governance costs is further analysed within the notes to the accounts.

2.7. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	15% straight line
Computer Equipment	33% straight line

All assets costing more than £250 are capitalised.

Impairment of fixed assets
At the end of the reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets has suffered any impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8. **Leasing and Hire Purchase Contracts**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred. The charity cassifies the leases of equipment as operating leases.

2.9. **Cash and Cash Equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short-term maturity of no more than three months from the date of acquisition or opening of the deposit or similar account.

2.10. **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.12. **Provisions and Contingencies**

Creditors and Provisions

Creditors and Provisions are recognised when the charity has a present legal or constructive obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.13. **Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.14. **Pensions**

Existing employees of the charity are entitled to join a defined contribution pension scheme. New staff from 2019 are enrolled in a Stakeholder Pension Scheme with 4% employer's contribution. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.15. **Legal Status**

Disability Information Scotland is a registered Scottish charity and a company limited by guarantee which has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Donations and gifts	-	-	-
Grants	-	167,738	167,738
	-	167,738	167,738

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	5	-	5
Grants	-	167,738	167,738
	5	167,738	167,743

4. Income from Charitable Activities

	2026 Unrestricted funds £	2025 Unrestricted funds £
Accessible information training	2,150	67

5. Investment Income

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	1	-

6. **Other Income**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Reimbursements of costs	343	-

7. **Government Grants**

Government grants recognised in the accounts were as follows:

	2026 £	2025 £
Scottish Government	167,738	167,738

8. **Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	2,630	1,728

9. **Analysis of Expenditure**

	Activities undertaken directly £	**Support costs** (see note 10) £	2026 **Total** £
Staff costs	88,420	36,812	125,232
Premises costs	27,202	-	27,202
Admin costs	16,488	-	16,488
Events	1,603	-	1,603
Accessible information training	1,826	-	1,826
Governance	-	2,898	2,898
	135,539	39,710	175,249

	Activities undertaken directly	Support costs (see note 10)	2025 Total
	£	£	£
Staff costs	84,600	37,999	122,599
Premises costs	27,347	-	27,347
Admin costs	17,373	-	17,373
Events	684	-	684
Accessible information training	1,051	-	1,051
Governance	-	9,773	9,773
	131,055	47,772	178,827

10. Support Costs

	Staff costs	Governance	2026 Total
	£	£	£
Employee costs:			
Wages and salaries	36,812	1,938	38,750
Governance costs:			
Independent examiner's fees	-	960	960
	36,812	2,898	39,710

	Staff costs	Governance	2025 Total
	£	£	£
Employee costs:			
Wages and salaries	37,999	2,000	39,999
Governance costs:			
AGM / board meetings expenses	-	105	105
Independent examiner's fees	-	2,148	2,148
Legal fees	-	5,520	5,520
	37,999	9,773	47,772

11. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	960	2,148

12. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	118,625	111,918
Social security costs	3,474	9,755
Other pension costs	3,441	1,807
	125,540	123,480

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

13. Average Number of Employees

Average number of employees during the year was: 5 (2025: 5)

14. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2025	8,191	6,836	15,027
As at 31 March 2026	8,191	6,836	15,027
Depreciation			
As at 1 April 2025	3,865	2,838	6,703
Provided during the period	1,102	1,528	2,630
As at 31 March 2026	4,967	4,366	9,333
Net Book Value			
As at 31 March 2026	3,224	2,470	5,694
As at 1 April 2025	4,326	3,998	8,324

15. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	1,700	-
Prepayments and accrued income	1,814	2,172
Other debtors	5,054	5,054
	8,568	7,226

16. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	4	498
Other creditors	400	182
Taxation and social security	2,923	-
Accruals and deferred income	15,070	5,300
	18,397	5,980

17. **Deferred Income**

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	13,000	-
Balance at the end of the period	13,000	-

Deferred income represents core funding received for 2026-2027.

18. **Other Commitments**

The total of future minimum lease payments under non-cancellable property operating leases are as following:

	2026	2025
	£	£
Not later than one year	26,169	24,608
Later than one year and not later than five years	39,254	63,021
	65,423	87,629

19. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,441 (2025: £1,807).

At the balance sheet date contributions of £208 (2025: £0) were due to the fund and are included in creditors.

20. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	19,067	2,494	-	21,561

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Designated:				
Fixed Assets	8,324	-	(2,630)	5,694
Total unrestricted funds	27,391	2,494	(2,630)	27,255
Restricted funds				
Accessible Information Project	5,687	-	(1,827)	3,860
Scottish Government (1)	23,364	167,738	(170,792)	20,310
Total restricted funds	29,051	167,738	(172,619)	24,170
Total funds	56,442	170,232	(175,249)	51,425

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	19,394	72	-	(399)	19,067
Designated:					
Fixed Assets	6,643	-	(2,352)	4,033	8,324
Total unrestricted funds	26,037	72	(2,352)	3,634	27,391
Restricted funds					
Accessible Information Project	6,795	-	(1,108)	-	5,687
Scottish Government (1)	24,956	167,738	(169,330)	-	23,364
CRM & IT Equipment	5,875	-	(2,241)	(3,634)	-
Scottish Government (2)	3,796	-	(3,796)	-	-
Total restricted funds	41,422	167,738	(176,475)	(3,634)	29,051
Total funds	67,459	167,810	(178,827)	-	56,442

- The unrestricted funds are available to be spent for any of the purposes of the charity.
- The fixed asset designated fund represents the net book value of the tangible fixed assets at the year end.

Restricted funds comprise:

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20. **Movement in Funds - continued**

- Accessible Information Project - Scottish Government approved carried forward funding to be used towards embedding the Scottish Accessible Information Forum (SAIF) resources within the charity to make information accessible to everyone.
- Scottish Government (1) - represents approved carried forward funding towards the day to day running costs of the charity.
- Scottuish Government (2) - represents approved carried forward funding towards rent costs.
- CRM & IT Equipment - Scottish Government approved carried forward funding to be used for CRM software and IT equipment, in line with the needs of the charity.

21. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Travel	-	31

Number of trustees reimbursed for expenses during the year was 0 (2025: 1)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2025: none).

22. **Related Party Disclosures**

Key management personnel (including directors) received compensation of £38,750 (2025: £39,999)

23. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.