HealthLink360

Journeying Together:

Annual Report and Accounts

For the year ending 31st March 2026

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Administrative Information

Charity Number SC000948
Company Registration Number SC392981

Trustees

Registered Office and Principal Address

Edinburgh International Health Centre
Elphinstone Wing
Carberry
Musselburgh
EH21 8PW

Bankers

Bank of Scotland (Berwick Upon Tweed Branch)
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TD15 1EN

Independent Examiner

David Jeffcoat FCCA
TC Group
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Regulated by:

Regulated by:
Healthcare Improvement Scotland

Welcome From the Chair of Trustees

HealthLink360 is an organisation with a heart for service. Working as an essential enabler, our work in caring for those who care for others contributes to the effective service of those individuals living and working in purpose driven roles – whether in the international mission community, humanitarian sector, local churches and organisations. It's a privilege to be part of an organisation with service at its heart, and we give thanks for our work over the past year. Whilst *our* organisational impact is measured in terms of numbers of services delivered or by the number of organisations and individuals who have accessed our services, we are confident that our impact carries forward into the greater impact delivered by those individuals and organisations in *their* work.

It is for this reason that, as a trustee board, we took the decision to sell our clinic premises and look to relocate to a more accessible and visible location as a means of increasing awareness of our services. Our desire is to be able to continue to provide affordable medical and psychological support to our clients. Any surplus from our travel clinic, which is open to members of the general public, goes towards supporting our running costs.

It has therefore been with gratitude that we have been able to progress with the process of selling the building and identifying a new premises to relocate to. Whilst this process was not completed in the 2025-26 financial year, we are confident that the 2026-27 financial year will see us relocate to begin the next chapter of HealthLink360's journey.

The trustees have pleasure in presenting this report for the year ended 31st March 2026. We hope you will be encouraged as we reflect on our 2025-26 year, and that you will join with us in our excitement and anticipation as we look forward into 2026-27.

Anne Burnett, Chair

Introduction: From the Managing Director

The 2025-26 year has been one of contrasts. With a clear strategic direction agreed for HealthLink360, we have been tremendously grateful for the encouragements we have received as we have navigated this process: receiving an offer for our property, identifying a new clinic home which will be not only new *to* us, but newly developed specifically *for* us. Whilst it will be with sadness that we leave Carberry where we have had our clinic home for many years, it is with excitement that we look forward to moving to Longniddry Steading, just a few miles down the road in East Lothian.

Alongside the 'move' process, we've made progress in other strategy areas as well as navigated unexpected changes to our service demand following high-level changes in the international humanitarian sector as well as fluctuating capacity in our travel clinic.

We've continued to focus on developing our services, and were pleased to add our new 'Remote Health Assessment' to our suite of medical services from January 2026. Whilst we've renamed some of our psychological services, they remain unchanged at their core, but we have been able to tailor service delivery to meet client needs where requested.

We've developed a new 'Travel Clinic' website as a means of better promoting the different elements of our work to their respective client base. We've continued to provide content which explains our work and advocates for the importance of caring for those who care for others.

We're so grateful to all the people and organisations that are part of the HealthLink360 'family':

- Our colleagues and members of the team: thank you – we couldn't do what we do without you.
- The team members who have left over the course of 2025-26 - you are missed but we are grateful for all that you contributed to our work and team.
- Our Trustees: Thank you for your support and service.
- Our supporters, trusts and foundations who give to our work: Whether you pray for us, give to our work or contribute in other ways, we are grateful. Whether we know who you are, or you choose to remain anonymous, thank you.
- Finally, to our clients, both individuals and organisations, thank you using HealthLink360's service as you've navigated different stages of your own journeys this past year.

We look forward to the year ahead – continuing to deliver our medical, psychological and travel health services, but from our new home at Longniddry Steading.

Nicki Davies-Jones, Managing Director

The Year in Review: Our Strategic Progress

Our Vision and Mission

Founded in 1983 as Care for Mission, HealthLink360 is a specialist health charity dedicated to providing tailored whole person medical, psychological and travel health services to individuals and organisations in the Christian, Humanitarian and Third Sector working nationally and internationally.

We provide health and resilience support at every stage of an individual's mission, journey or assignment and our vision is for a flourishing and effective global caring community who are making a positive difference in the world. We achieve this through the delivery of expert care with a holistic approach. All that we do is rooted in Christian principles, seeing each person as loved and uniquely created by God.

Our 2025-26 year has seen us invest further in our strategic development. Our organisational strategy 2024-2029, Journeying Together, outlines 4 key goals to guide our work and development. Our vision, to see *a flourishing and effective global caring community making a positive difference in the world* has once again guided us as we have considered where to prioritise our efforts across the year.

Our Strategic Goals

- **HealthLink360 is known and recognised as a leading practitioner and advocate of 360-degree whole person medical, psychological and travel health care for those who care for others.** We are known as a go-to provider for those individuals and organisations engaged in Christian mission and a trusted partner for other faith based, mission driven or values led agencies and individual clients.
- **Our services are relevant, accessible and add value.** We have options for clients based in the UK and overseas. Our service delivery is known for excellence and is in tune with the needs of referring agencies and individual clients. Our input is trusted.
- **Our funding model ensures that cost is never a barrier to those seeking to access care.** Our financial model enables us to provide discounted or bursary support to not for profit organisations or individuals. We are financially sustainable through a range of income streams including service income, committed giving from engaged supporters of our work, grants income and gifts from sponsoring partners.
- **Our organisation is professional, experienced, environment-conscious and up to date.** We have diversity within our engaged staff team. Our service delivery team has depth of expertise and experience and includes those who can empathise, from personal experience of living or working internationally. We have invested in our IT infrastructure, our environmental footprint and ways of working so that we improve efficiency, environmental impact and professionalism.

Being known and recognised as a leading practitioner and advocate of 360-degree whole person medical, psychological and travel health care:

Over 2025-26 we've continued to focus on raising awareness of HealthLink360, as well as advocating for the importance of our services. We've sought to improve awareness of HealthLink360 in the sectors and communities where our services are valued:

- We've promoted our travel clinic via social media advertising and have worked to develop a dedicated travel clinic website.
- We've delivered content underlining our organisation and services via our blog and the Global Connections e-newsletter.
- We've connected with mission agencies and international development organisations via the Global Connections network and Scottish International Development Alliance.

Services which are relevant, accessible and add value:

We're aware of the changing trends in the sectors we serve. We've seen changes in the locations individuals work and serve, the numbers of individuals serving internationally and the move towards accessing medical and psychological support online. In response, we've invested in development of our 'remote health assessment' service which adds to our existing suite of medical services and launched in January 2026. As with our other services and underlining our 360degree approach, we've made sure that the new remote health assessment can be coupled with a psychological assessment (eg Wellbeing Assessment), if that's recommended.

Our Health Screening services have continued to be popular and, with our understanding of the context of international service, we've continued to deliver tailored health screenings to suit individual organisational staff/volunteer/member care requirements.

Spotlight on our Services – Medical

Supporting clients from so many different backgrounds has reminded us of how meaningful the services we offer are and how essential it is to ensure our global workers are safe, healthy, and prepared for their chosen path ahead.

It's been a quiet year for those heading out on assignments, but our medical team has thoroughly enjoyed serving workers and families who have been returning from the field. We've seen a rise in the number of children's medicals and are keeping a close eye on developing trends for the year ahead so we can adapt our service offering accordingly.

Our new Remote Health Assessment service is featured in depth later in this report.

As well as considering whether our clinicians can deliver services online, we've also invested in seeking our new clinic premises with improved accessibility for our clients. For our clients travelling from outside the area, a key criteria was accessibility by public transport. For our travel clinic clients, we prioritised ease of access to our trusted travel health services.

In our psychological services, we've continued to review the different services and have been able to further evolve the services.

- We've made small adjustments to our pre-assignment resilience assessments such that it is more suitable for individuals serving in the UK as well as internationally.
- Our popular in-depth missionary and ministry profiles have been reviewed and refreshed with minor changes being made to the pre-assessment questionnaire.
- In addition to our one-to-one work with individuals, we've done some valuable work with the senior staff of a couple of our agencies, helping them to better care for their employees/volunteers.
- We have started work with a new denomination who asked us to provide Christian Ministry Assessments for people who wish to lead churches or start new churches.
- Chris has continued to develop close links with other practitioners who work in the mission and humanitarian sectors.
- We have started a rolling review of our

Spotlight on our Services – Psychological

"Psych Services has continued to flourish, with plenty of work coming in from both the missions and humanitarian sectors." - *Chris Dunkerley, Head of Psychological Services*

Spotlight on our Services – Travel and Commercial

Serving the local community over the past 12 months has truly been a privilege. From offering tailored travel health advice to providing essential vaccinations for local businesses, gap year adventurers, backpackers, cruise travellers, and those heading off on unforgettable safari / adventure experiences. Each consultation has been a reminder of how rewarding it is to help people explore the world safely and confidently. Thank you to everyone who has walked through our doors this past year. We look forward to supporting even more of your travel adventures in the year ahead from our new clinic in Longniddry Steading.

services, updating and refreshing where needed.

- We welcomed Ivan Kent to our team. Ivan is a counsellor based in Canterbury, and alongside his skills in therapy he brings valuable experience in the humanitarian sector.

We've made some changes to our travel clinic services – our 'flu vaccine' service saw us sell out of our stock of flu vaccine during November 2025. Following approach from clients, we've delivered Hepatitis B screening and vaccination. We're continuing to review our range of available vaccines.

Service Development: Remote Health Assessment

Since first opening our doors, we have seen huge changes in the model of mission work and global movement. We've worked to ensure that our services remain relevant and reflect the needs of our clients so they can continue to serve effectively.

In 2025-26 we've developed and delivered a new service: the **Remote Health Assessment**.

The Remote Health Assessment has been designed to enable sending agencies to use HealthLink360's health assessment services remotely when an individual is not able to attend our clinic in-person.

Bespoke and reactive
We have specifically designed this service to be bespoke to the individual client. We can consider any prior examinations and tests recently completed to avoid unnecessary duplication, helping keep costs to a minimum.

We can also be reactive to changes in health status mid-assignment, summarising what health information has been gathered so far, assessing potential implications for their ongoing assignment and advising on next steps.

Who is it suitable for?
Individuals (aged 16+) who are unable to attend HealthLink360's clinic in person but who are:

- preparing to start an overseas role where there is a preference or requirement for a health report which includes consideration of physical examination and test results prior to starting an assignment.
- clients who are based internationally and who wish to undertake a remote health assessment with HealthLink360, e.g. in the event their health status has changed.

Because of insurance indemnities, we're not currently able to offer this service to individuals who are either based in or who are nationals of USA or Canada.

How does it work?

- Following referral, an individual client will be asked to complete a health questionnaire and provide any additional health information to HealthLink360.
- After reviewing the individual's health information our clinicians provide a personalised examination request form they can take to a local health clinic to complete the necessary examinations and/or tests and forwarded to HealthLink360's clinician.
- This information is then reviewed in a video/phone call with the individual and a health report is produced for both the agency and the individual.

Ensuring that cost is never a barrier to those seeking to access care.
We understand that individual and organisational budgets are increasingly squeezed and so we work hard to ensure that our prices remain affordable. We review our service prices annually and in January 2026 we made some adjustments to our service pricing in recognition of the increasing costs of delivering the services. Seeking to underline the importance and value in clients accessing a full travel health consultation we also reviewed our travel clinic service pricing in January. Our vaccinations prices are kept under regular review and – as is the case for other travel clinics - may be subject to more regular changes where we are impacted by changes to vaccination costs from our suppliers.

As well as seeking to minimise price rises for the organisations who access our services, we understand that some individuals are self-funding and do not wish this to become a barrier to them being able to access our wellbeing services. Our **Caroline Hunter Bursary Fund**, named in memory of our former Head of Psychological Services, was set up in 2021 and offers significantly reduced costs for counselling and psychological therapy. We have sought to make the fund available to anybody who needs it and in the course of 2025-26 we also allocated some of the fund towards individuals who were accessing health screenings as well as delivering some 34 talking therapy sessions at the bursary funded rate. Over the course of the 2025-26 year, we received charitable funding towards the Bursary Fund and we are pleased to note the increased expenditure against the fund.

We allocate budget to the fund each year and where possible continue to look for opportunities to grow the fund.

A professional, experienced, environment-conscious and up to date organisation.
We were sad to say farewell to 5 colleagues over the course of the 2025-26 year: 3 employees and 2 of our self-employed clinicians. This resulted in recruitment processes and induction training activity over the course of the year. We have been delighted to welcome 4 new employed colleagues and one new self-employed clinician to the team. A key team learning event was our regular Resuscitation and Anaphylaxis training session. As well as this we have facilitated learning via a range of team activities including themed focus weeks and team meetings, in addition to attendance at CPD and networking events and individual CPD activity.

Via a self-assessment process required by our regulator, Healthcare Improvement Scotland (HIS), we were able to identify how we rate ourselves against the HIS quality assurance framework. As well as serving as a useful opportunity for recognising what we have in place, we were also able to identify areas where we could further develop, including:

- Effecting a successful premises move
- Reviewing the mechanisms and 'moments' for gathering feedback from stakeholders

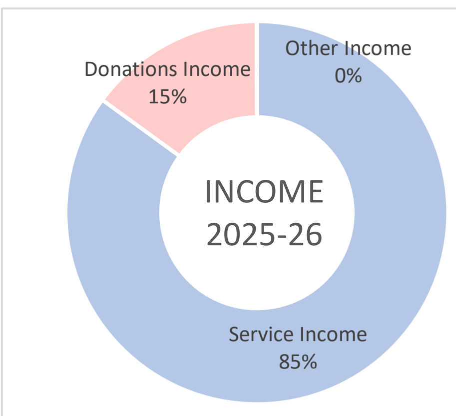
We have continued to monitor key compliance measures over the course of the year, as well as completing and submitting an annual return to HIS and our annual Duty of Candour reporting. As part of our rolling quality improvement plan, we have monitored progress against a range of areas including our annual safeguarding action plan and learnings from significant event analyses carried out. We are pleased to confirm that over the course of 2025-26:

- No formal reporting was required under our Safeguarding Policy and Procedures.
- No complaints were received.

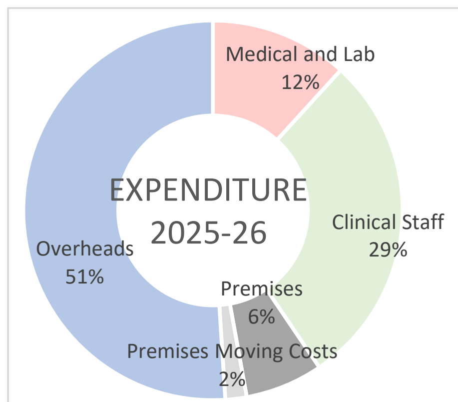
The Year in Review: in Numbers

How many services have we delivered:	
Travel Clinic Services	652
Medical Assessments	52
Health Screenings and HS+	211
Psychological Assessments:	117
Counselling / Psychological Therapy Appointments	421
Post Assignment Reviews and Debriefs:	34
When are our medical and psychological services accessed:	
Pre Assignment:	41.3%
During assignment / ongoing support:	51.3%
Health and wellness support on return:	7.4%
Who accesses our services:	
Individual Clients:	40%
Individuals Referred by their Organisation/Agency:	60%

Source of income



How was the money spent



INCOME	2025-26	2024-25
Service Income	£188,162	£220,463
Donations Income	£33,108	£33,899
Other Income	£12	£21
TOTAL	**£221,282**	**£234,383**

EXPENDITURE	2025-26	2024-25
Medical and Lab	£29,986	£30,360
Clinical Staff	£73,362	£78,307
Premises	£16,927	£12,176
Premises Moving Cost	£4,589	-
Overheads	£130,166	£125,794
TOTAL	**£255,030**	**£246,637**

Looking Ahead

Following a series of years of deficit results, whilst our premises sale will replenish our cash reserves, we are aware that our financial priority is to return to a position where we are able to post a small surplus each year.

Our 2026-27 year will be one of continuing transition. Beginning with the process of moving from our Carberry property and into a new clinic premises at Longniddry, we will be working hard to minimise the impact of this move on our ability to deliver services to our clients. We are already evolving our marketing and communications plans for our move to Longniddry and will be looking to extend the number of travel services we deliver: it is any surplus from our travel clinic which supports the costs of delivering our medical and psychological services.
As well as our new clinic location, we will also look to refresh our marketing materials and branding, and to further increase our social media presence.

We will continue to develop our service offering, including adding new vaccinations to our portfolio as these become established within the travel health sector. We anticipate being able to extend our medical and psychological services during the course of the year to be able to provide more occupational health services.

We will continue to focus on ensuring that our prices remain affordable for our clients. To that end, we anticipate sourcing continuing charitable funding alongside the extension of our travel clinic activities. For our team, we have agreed a cost of living increase payable following completion of our property sale. We continue with regular team meetings, learning opportunities and shared coffee break huddles as a means of maintaining our great team dynamics!

Financial Reporting and Statements

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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

Structure, Governance and Management

HealthLink360 is a company limited by guarantee (No. SC392981) and a recognised Scottish Charity (No. SC000948), governed by its Memorandum and Articles of Association.

New Trustees are appointed at the discretion of the Board.

A Board of Trustees provides strategic direction, meeting six times per year. Day to day management is in the hands of a Managing Director and an Operations Committee of the trustees, who meet approximately every six weeks between Trustee meetings.

As at 31st March 2026, our team capacity comprised thirteen regular paid staff, one sessional member of staff, six self-employed contractors and two volunteers.

Financial Review

In accordance with the cyclical 2 yearly pattern of busier year followed by quieter year, we had expected 2025-26 to be quieter than the previous year for medical and psychological services with fewer 'returners' attending for medicals and psychological reviews. In contrast, following reduced staffing capacity and demand in 2024-25, we expected that our travel clinic would enjoy a more successful year.

Our expectations for a quieter year for our medical team were met with fewer returners medicals. However, whilst the number of screenings was comparable to the previous year, we delivered fewer pre-assignment medicals to international development organisations than had been expected based on previous trends. Whilst we are not able to trace a direct cause and effect, this coincided with the changes to international development funding at the start of the year. As a result, our income from medical services during the year was impacted.

We were pleased to see that income from delivery of our psychological services was better than budget during the course of the year. Whilst we, initially, experienced a reduction in pre-assignment resilience assessments following the changes in the international development sector, we have been pleased to see an increase in the number of ministry profiles that have been accessed by church denominations. Demand for talking therapies was stronger than the previous year.

Our travel clinic has seen a mixed year. In the early months of the year, with our reduced travel nurse capacity, our appointment availability was limited. This also corresponded with a reduction in enquiries for travel clinic appointments in the period between Easter and Summer. The latter part of the year saw a good recovery to budgeted levels of income. This was further supplemented by our provision of commercial health services to a small number of organisations.

Overall, our service income for the year is 14.7% lower than the previous year. It will be our priority to settle and improve service income going forward.

Alongside the mixed picture on income, we have sought to carefully manage our costs. Whilst we have not yet moved premises, we have begun to incur some costs associated with the move – these totalled £4,589 and were in addition to our 2025-26 operating budget but are included in our year end expenditure. In addition to this, we proceeded with a project to decommission our server and move to cloud-based working. Other unanticipated cost increases resulted following changes to Microsoft's charity software pricing and unforeseen building maintenance costs. As a result of staff vacancies and reduced travel clinic, we saved on our medical supplies costs and staff salary costs. We were able to honour Living Wage Campaign increases during the course of the year and sought to adjust salaries where additional responsibilities were taken on. However, we were not able to offer a cost of living increase to our staff team during the course of the year. Overall, our resulting expenditure during the year was lower than budgeted and this partially mitigated the reduced income.

We have access to an overdraft facility with our bank and have utilised this during the course of the year. With the approval of trustees, we have also received an interest-free directors' loan during the course of the year as a means of supporting our cashflow pending completion of the property sale. The loan remains a liability on our balance sheet and will be repaid following completion of the sale of the building.

We have received charitable funding during the course of the year and are grateful to the individuals and trusts who have chosen to support our work.

As is noted elsewhere in this report, we recognise there remains more work to do to return to a position of year end surplus. Following completion of our premises move, our focus will be to ensure our business model remains sustainable. Whilst our projections indicate that this will a gradual return to a position of surplus, our plans for improved travel clinic service delivery and new service development indicate that this is possible. Our budget for 2026-27 shows an underlying deficit (excluding income from the property sale), but with anticipated upsides in some areas. We expect that this process of relocation, as well as improving awareness for our services, will act to replenish our cash reserves.

As such, the trustees are confident that with continuing careful cost management, ongoing service development activities and improved travel clinic custom following relocation, HealthLink360 will be able to return to a modest surplus in future years.

Risk management

A comprehensive risk register guides our risk management and mitigation. Whilst we are conscious that successive years have seen us post a deficit, we remain committed to returning to a break-even position on income and expenditure. During the course of 2025-26, we have proceeded with the process of selling our property and identifying a new location for our clinic. With a new premises identified and an offer accepted on our Carberry property, we anticipate that this process will be completed during the early part of the 2026-27 financial year. The sale will replenish our cash reserves as well as resulting in a move to alternative premises which are more in scale with our needs, and which enhance visibility and thus awareness for our Travel Clinic services.

We have insurance to cover normal risks of operating, and the relevant staff are covered by appropriate professional indemnity insurance.

We are conscious, as a small organisation, that loss of key staff will be significant. As such, we have a range of mitigation measures in place to minimise the impact and likelihood of this risk.

The majority of our income comes from delivery of services. As such, patterns of income can fluctuate according to demand, and we take care to assess trends so as to better understand and mitigate associated risks.

We reviewed our service prices in January and implemented some modest adjustments, where we deemed that this was appropriate. Additionally, conscious of the occasionally unexpected sharp increases in the costs of purchasing vaccines and medication, we keep our vaccination and medication pricing under review.

Reserves Policy

Our reserves have been further diminished this year due a series of deficit years. Our aim has been to hold reserves of three months' expenditure. Our target for 2025-26 was, via the sale of our premises and relocation, to recover our cash reserve levels. On 31st March 2026, our Carberry premises remains under offer, with an anticipated completion date in the early part of the 2026-27 financial year, at which point a full review of the reserves policy will be undertaken.

Taxation

The charity is recognised as such by HMRC for taxation purposes. As such, the charity is exempt from corporation tax on its charitable activities.

Statement of trustees' responsibilities

The trustees (who are also directors of Healthlink360 for the purposes of company law) are responsible for preparing the Trustees' annual 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 which 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Independent Examiner

David Jeffcoat FCCA of TC Group was appointed as independent examiner for the year ended 31 March 2026.

Approved by the Trustees on 7/9/2026 **and signed on their behalf by:**

Anne Burnett

Anne Burnett Chairperson

Independent Examiner's Report

Report to the Trustees on the Unaudited Financial Statements of Healthlink360 for the year ended 31 March 2026

I report on the financial statements of Healthlink360 for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("2006 Accounts Regulations"). The charity's 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 financial statements 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 report

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 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 2005 Act, Regulation 4 of the 2006 Accounts Regulations; and to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.

David Jeffcoat, FCCA. David Jeffcoat
Partner
TC Group
Accountants and Business Advisors
1 Lochrin Square
92-98 Fountainbridge
Edinburgh
EH3 9QA

Date:
8/9/2026

Statement of Financial Activities

(including Income and Expenditure Accounts)
For the year ending 31st March 2026

	Notes	2026 Total Unrestricted Funds £	2025 Total Unrestricted Funds £
Incoming from:			
Donations	2	33,108	33,899
Income from Charitable Activities	3	188,162	200,463
Other Income	4	12	21
Total Income		221,282	234,383
Expenditure on			
Expenditure on Charitable Activities	5	255,030	246,637
Total Expenditure		255,030	246,637
Net income for the year		(33,748)	(12,254)
Reconciliation of funds			
Total funds brought forward		275,964	288,218
Total funds carried forward		242,216	275,964

All results relate to continuing activities

The notes on page 18-22 form part of these financial statements

Balance Sheet

For the year ending 31st March 2026

	Notes	Total Funds (2026) £	Prior Year (2025) £
Fixed Assets			
Tangible Assets	10	253,482	255,290
Current Assets			
Stock		5,561	4,596
Debtors	11	6,472	14,791
Cash at bank and in hand		7,087	11,473
Total Current Assets		19,120	30,860
Liabilities			
Creditors: amounts falling due within one year	12	(30,386)	(10,186)
Net current assets/(liabilities)		(11,266)	20,674
Total Net Assets		**242,216**	**275,964**
Total Unrestricted funds of the charity		**242,216**	**275,964**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial year ended 31 March 2026. The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for:

a. ensuring that the charity keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
b. preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its surplus for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

The financial statements were authorised for issue on 7/9/2026 and signed on their behalf by:

Anne Burnett

Anne Burnett
Chairperson
Company Registration Number SC392981
The notes on page 18-22 form part of these financial statements

Notes to the Financial Statements
For the year ended 31st March 2026

1 Accounting policies

Charity information: HealthLink360 is a charitable company limited by guarantee incorporated in Scotland and a Scottish charity. The registered office and principal place of business during 2025-26 was Elphinstone Wing, Carberry, Musselburgh, EH21 8PW.

Accounting convention: 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 Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity 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 £.

Going concern: The financial statements have been prepared on a going concern basis. As well as generating fees, the charity is reliant on donations and fundraising to fund its activities. With unrestricted reserves on 31 March 2026 of £242,216 the Trustees are confident that sufficient funding will be in place to enable it to deliver its planned activities over the next twelve months.

Incoming resources: Income consists principally of payment for services and is recognised when the charity has entitlement to the income; receipt is probable and the amount can be measured reliably.

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and the amount can be measured reliably. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Resources expended: Expenditure is recognised when a legal or constructive obligation has been entered into and is charged directly to charitable expenditure or governance costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Tangible fixed assets and depreciation: Tangible fixed assets are included at cost. Heritable property is the Elphinstone Wing, Carberry, Musselburgh, EH21 8PW. The Trustees do not consider there to have been any impairment of the value of the property as stated in the balance sheet. The buildings are insured at an estimated full rebuilding cost and are maintained in a good state of repair.

Items of equipment with no residual value at the end of the financial year are written off in revenue in the year of purchase. Depreciation is provided on computer equipment, furniture and fittings and medical equipment at 25% using the reducing balance method.

Stock: Stock held is valued at the lower of cost or net realisable value in the ordinary course of operations.

Value Added Tax (VAT): The charity is not registered for VAT and accordingly expenditure includes irrecoverable VAT where appropriate.

Debtors: Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and in hand: Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors: Creditors are recognised where the charity has a present 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations	2026 £	2025 £
General Donations	2,546	3,323
Donations – Trusts	25,550	25,300
Gift Aid Donations	5,012	5,276
	33,108	33,899

3 Income from Charitable Activities		
Medical	27,873	49,013
Psychological Services	75,321	63,396
Travel Clinic	62,699	67,514
Commercial Health Services	21,738	19,750
Sale of Goods	531	790
	188,162	200,463

4 Other Income

	2026	2025
	£	£
Bank Interest	12	1
Sundries	0	20
	12	21

5 Expenditure on Charitable Activities

Salaries	164,576	165,849
Medical & Lab	29,986	30,389
CGH Bursary Fund	1,505	875
Premises Costs	16,927	15,618
Motor & Travel Cost	-	1,009
Premises Moving Cost	4,589	-
Marketing	1,347	1,401
General Administration	27,333	22,085
Subscriptions	2,652	2,525
Bank Charges	2,207	2,749
Depreciation	1,808	2,410
Bad Debt Written Off	-	-
Other professional support	-	-
Independent Examiner’s Fee	2,100	2,000
	255,030	246,637

6 Net income for the year

Net income for the year is stated after charging:

Independent Examiner’s Fee	2,100	2,000
Depreciation	1,808	2,410
	3,908	4,410

7 Staff Costs & Numbers

	2026	2025
	£	£
Gross Wages including sessional workers	160,090	161,010
Employer’s NI	2,492	2,724
Employer’s Pension Contributions	1,993	2,115
	164,576	165,849
The average number of **employees** during the year (headcount)	13	12

No employee received remuneration in excess of £60,000 in the year.
Key management remuneration, including gross wages, employer’s national insurance – before the employment allowance - and employer’s pension contributions totalled £60,156 for the year (2025 - £63,895).

8 Trustees

There were no expenses reimbursed to trustees during the year (2025 - £nil) and no trustees received remuneration from the charity during the year. (2025 - £nil). Donations to the value of £1,806 were made by the trustees to the charity during the year. An interest free loan of £25,000 was made to the charity by one trustee during the year.

9 Taxation

There is no charge to taxation as the company is regarded as being established for charitable purposes per section 505 of the Corporation Taxes Act 1988 and so is exempt from Corporation Tax.

10 Tangible Fixed Assets

	Heritable Property £	Fixtures & Fittings £	Office Equipment £	Medical Equipment £	Total £
Cost					
At 01/04/2025	248,057	38,610	80,613	4,569	371,849
Additions in the year	-	-	-	-	-
At 31/03/2026	248,057	38,610	80,613	4,569	371,849
Accumulated Depreciation					
At 01/04/2025	-	36,049	77,446	3,064	116,559
Charge for the year	-	640	792	376	1,808
At 31/03/2026	-	36,689	78,238	3,440	118,367
NBV					
At 31/03/2026	248,057	1,921	2,375	1,129	253,482
At 31/03/2025	248,057	2,561	3,167	1,505	255,290

11 Debtors

	2026 £	2025 £
Trade Debtors	5,470	14,791
Prepayments	-	-
Accrued Income	1,002	-
	6,472	14,791

12 Creditors

	2026	2025
	£	£
Trade Creditors	3,286	4,386
Accruals and deferred income	2,100	5,800
Loan	25,000	-
	30,386	10,186

13 Liability of members

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. As of 31 March 2026, there were 5 members.

14 Related party transactions

Other than the disclosure made in *Note 8 Trustees*, there were no related party transactions in the reporting year requiring disclosure.

15 Post Balance Sheet Event

As part of the board's review of the charity's strategic and financial position, an intent to sell its existing property at open market value was agreed and the property was put up for sale in July 2025 for offers over £350,000. An offer was received and accepted in September 2025 but, as at the date of signing the Accounts, the sale had not been completed. The Trustees are hopeful that missives will be concluded during September 2026 and a deposit paid ahead the expected sale completion by January 2027. In the meantime, a Trustee has agreed to loan £50,000 to the charity, repayable on sale of the existing property.