

Charity registration number SC051290 (Scotland)

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

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

Trustees

Charity number (Scotland) SC051290

Principal address

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

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

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KRISTIN LINKLATER VOICE FOUNDATION

(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

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

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

Achievements and performance

Significant activities and achievements against objectives

- Efforts in 2024 have concentrated on defining a membership-based income model and reaching agreement around a new board and organisational structure for KLVF (Appendix A) that will see four new DLT Committee Directors added to the Board of Trustees and will begin the process, in consultation with the charity regulator OSCR, of moving KLVF from a one-tier SCIO to a two-tier SCIO.
- The call for membership contributions went out in July and the membership currently stands at 122, with a total contribution of £9,673 (Goal: 160/£12,000)
- A Designation Part 1 was held in New York in June with 13 participants, continuing our commitment towards an increasingly diverse DLT community. Part 2 is planned for July 2025, work is underway to identify a suitable location, likely in New England.
- A Designation Part 2 was held by the German Association and we have welcomed four new German-speaking DLTs to our community.
- Sorting and archiving of Kristin's papers began at Emerson College.
- The Fran Bennett Scholarship has confirmed it is now operating as a US charity. We have confirmed our continued ability to administrate the distribution of grants via KLVF and the grant application process is expected to commence in December 2024.

KRISTIN LINKLATER VOICE FOUNDATION (A SCOTTISH CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 30 APRIL 2024*

Financial review

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

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

This report covers the year from 1st May 2023 to 30th April 2024.

The year produced a surplus in respect of Unrestricted Activities of £1,793 from income of £12,266 and a deficit in respect of Restricted Activities of £2,469 from income of £35,863. This resulted in an overall deficit for the year of £676.

Reserves policy

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

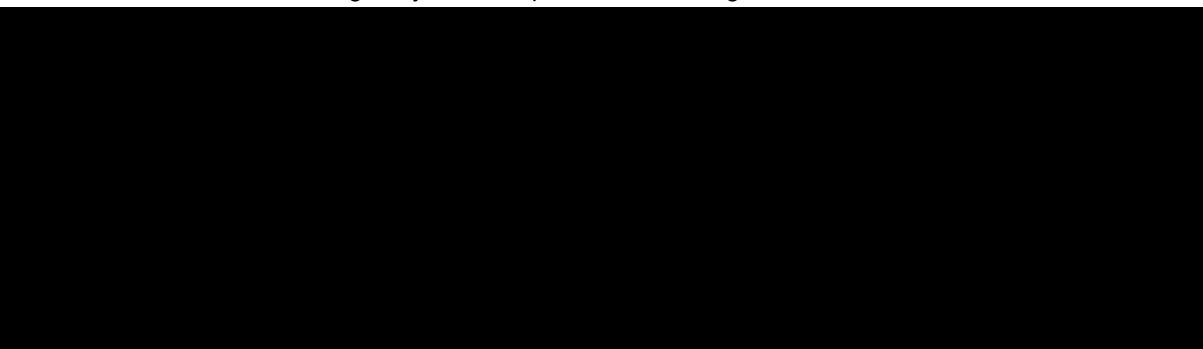
Plans for future periods

- Purpose: Review and clearly define our purpose and mission to ensure they reflect our community's vision for the goals and future of the foundation.
- Structure: Complete our transition into a community-powered and governed foundation with a revised constitution, and agreed responsibilities and strategic plans for each functional Committee.
- Visibility: Complete projects around website and social media in preparation for a publicised KLVF 'launch' and outreach.
- Funding: Diversify income sources (beyond membership fees) to further support the foundation's goals and grant-giving capabilities.
- Teacher Training: Continue our Teacher Training programme, and evolve our practices and processes for designation (planning & pathways)
- Operations: Review operational processes and policies to support revised goals and ensure continued compliance with relevant guidelines.

Structure, governance and management

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

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



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

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

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

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



Trustee

9 December 2024

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

I report on the financial statements of the charity for the year ended 30 April 2024, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 statement

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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) 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
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Dated: 9 December 2024

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

FOR THE YEAR ENDED 30 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	582	35,863	36,445	224	27,882	28,106
Charitable activities	4	11,684	-	11,684	41,311	-	41,311
Total income		12,266	35,863	48,129	41,535	27,882	69,417
Expenditure on:							
Charitable activities	5	38,337	10,468	48,805	58,375	21,228	79,603
Total expenditure		38,337	10,468	48,805	58,375	21,228	79,603
Net income/(expenditure)		(26,071)	25,395	(676)	(16,840)	6,654	(10,186)
Transfers between funds		27,864	(27,864)	-	15,950	(15,950)	-
Net movement in funds		1,793	(2,469)	(676)	(890)	(9,296)	(10,186)
Reconciliation of funds:							
Fund balances at 1 May 2023		32	8,180	8,212	922	17,476	18,398
Fund balances at 30 April 2024		1,825	5,711	7,536	32	8,180	8,212

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

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	9	-		548	
Cash at bank and in hand		9,126		10,315	
		<u>9,126</u>		<u>10,863</u>	
Creditors: amounts falling due within one year	10	(1,590)		(2,651)	
Net current assets			7,536		8,212
Net assets excluding pension liability			7,536		8,212
			<u></u>		<u></u>
The funds of the charity					
Restricted income funds	11		5,711		8,180
Unrestricted funds			1,825		32
			<u>7,536</u>		<u>8,212</u>

The financial statements were approved by the trustees on 9 December 2024

Trustee

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's written constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

1.5 Expenditure

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

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	582	-	582	224	-	224
Grants	-	35,863	35,863	-	27,882	27,882
	<u>582</u>	<u>35,863</u>	<u>36,445</u>	<u>224</u>	<u>27,882</u>	<u>28,106</u>

4 Charitable activities

	2024	2023
	£	£
Workshops	<u>11,684</u>	<u>41,311</u>

5 Charitable activities

	2024	2023
	£	£
Other costs	38,337	58,375
Grant funding of activities (see note 6)	10,468	21,228
	<u>48,805</u>	<u>79,603</u>
Analysis by fund		
Unrestricted funds	38,337	58,375
Restricted funds	10,468	21,228
	<u>48,805</u>	<u>79,603</u>

6 Grants payable

	2024	2023
	£	£
Grants to individuals	<u>10,468</u>	<u>21,228</u>
	<u>10,468</u>	<u>21,228</u>

Grants to individuals includes amounts paid from the Fran Bennett Scholarship to support 12 individuals attend workshops, see further details of the fund at note 11.

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

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

9 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	548
	<u> </u>	<u> </u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,590	2,651
	<u> </u>	<u> </u>

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

FOR THE YEAR ENDED 30 APRIL 2024

11 Restricted funds

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

	Movement in funds					Movement in funds			
	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	Balance at 1 May 2023	Incoming resources	Resources expended	Transfers	Balance at 30 April 2024
	£	£	£	£	£	£	£	£	£
Fran Bennett Scholarship	12,935	27,882	(21,228)	(15,950)	3,639	35,863	(10,165)	(27,864)	1,473
Frances West Memorial Fund	4,541	-	-	-	4,541	-	(303)	-	4,238
	<u>17,476</u>	<u>27,882</u>	<u>(21,228)</u>	<u>(15,950)</u>	<u>8,180</u>	<u>35,863</u>	<u>(10,468)</u>	<u>(27,864)</u>	<u>5,711</u>

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

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

KRISTIN LINKLATER VOICE FOUNDATION
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

12 Unrestricted funds

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

	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	32	12,266	(38,337)	27,864	1,825
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	922	41,535	(58,375)	15,950	32
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 April 2024:			
Current assets/(liabilities)	1,825	5,711	7,536
	<u> </u>	<u> </u>	<u> </u>
	1,825	5,711	7,536
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 30 April 2023:			
Current assets/(liabilities)	32	8,180	8,212
	<u> </u>	<u> </u>	<u> </u>
	32	8,180	8,212
	<u> </u>	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).