

CHARITY NO: SC030004

COMPANY NO: SC199685

**DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

DISABILITY INFORMATION SCOTLAND
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 – 25

DISABILITY INFORMATION SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

A Hastie
K Smith
J McGlinchey (Resigned 16.12.2024)
G Jose (Resigned 16.12.2024)
J Dimmick
A Barnes
E Richardson
S Madden
A Rashpassing (Appointed 05.08.2025)
K King (Appointed 05.08.2025)

Registered Office

Norton Park
57 Albion Road
Edinburgh
EH7 5QY

Charity Number: SC030004

Company Number: SC199685

Independent Examiners

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

Bank of Scotland
The Mound
Edinburgh
EH1 1YU

Solicitors

Morton Fraser MacRoberts LLP
9 Haymarket Square
Edinburgh
EH3 8RY

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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.

The legal and administrative information on page one forms part of this report.

Objectives & activities

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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

- 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.

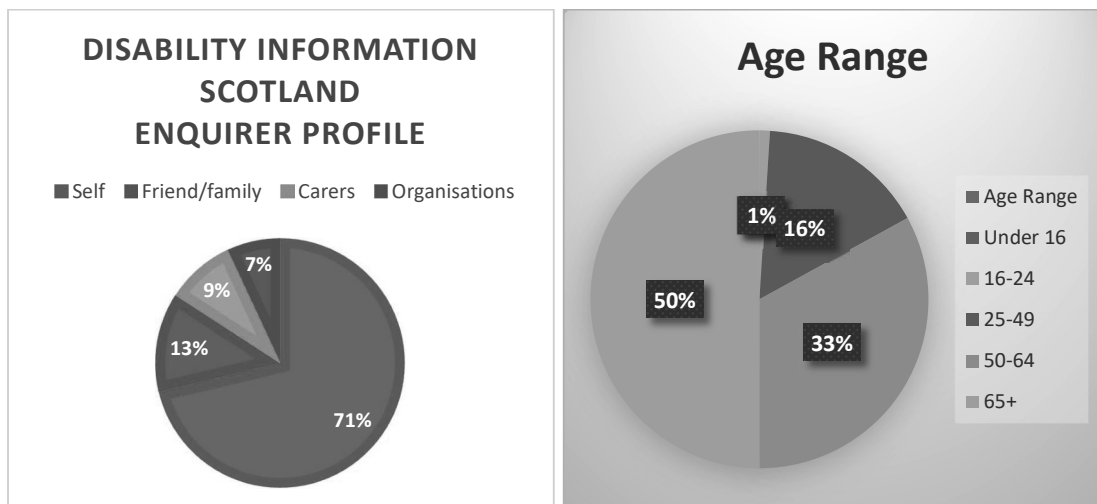
The Trustees receive quarterly reports on the activities and performance of each of the activities relevant to:

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

2024-25 was a year of change for the charity with more staff changes. Heather Smith had replaced our previous long term Manager (Scott Stewart) who had moved on to a new role. After almost 1 year in post, and having made significant changes to the charity, Heather decided to change direction and left in early March 2025.

One of our Information Co-ordinators also moved on in early 2025 to a position in the Civil Service. As she had been with the charity, initially as a Volunteer Scotland placement, this was a great outcome for her albeit this reduced our capacity for service delivery.

We introduced a new system for recording enquiries at the end of the last financial year, moving from Salesforce to Charitylog which has enabled us to better know, record and manage our customers and their issues.



DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Highlight Statistics for 2024/2025

Helpline

- 2,596 (2024: 3,048) calls to our helpline.
- 59,955 (2024: 68,649) visitors to our website.

Website

- 28,108 (2024: 6,433) views of the Scottish Disability Directory.
- 23,080 (2024: 21,083) most popular views of our information guides.
- 27,195 views of other online information publications.

Accessible Information Training

- 113 (2024: 22) people completed our Accessible Information e-learning.
- 90 (2024: 94) attendees from approximately 52 (2024: 7) organisations for our Accessible Information Training for organisations.

Activities

Helpline and email enquiries

Our service is available via phone, voicemail, email, text and website contact form.

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 the organisations best placed to provide expert advice, support or services.

Our national helpline operated Monday to Friday between the hours of 10am and 4pm but hours had to be significantly reduced in February 2025 when the Information Co-ordinator moved to a new post leaving only 1.3 FTE staff to cover the helpline and maintain the work of reviewing and updating the website, Information Guides and Directory entries. Despite this reduction in staff resources, although there was a slight reduction in telephone contacts, the overall contacts have been increased from 3,048 to 3,170.

- 82% of enquiries were by phone;
- 17% of enquiries were via Email/web form;
- 1% of enquiries were via Text;
- Email / web form enquiries increased from 369 to **541** with increases also in;
- Text from 3 to **44**.

In 2024/2025 we responded to 2,596 (2024: 2,676) helpline enquiries covering a wide range of topics including Blue Badges; 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Our broad enquiry areas in 2024/2025:

Category	Number	Percentage
Mobility, transport and toilets	1,299	29%
Benefits	1,023	23%
Nature of disability	604	14%
Care and Health	327	7%
Money	306	7%
Private goods and services	286	6%
Education and Employment	211	5%
Housing and Environment	182	4%
Legal and family	134	3%
Culture, sport, holidays and faith	44	1%

Within these broad enquiry categories our most common issues were:

- 980 (2024: 30%) Blue Badge.
- 419 (2024: 17%) Adult Disability Payment.
- 186 (2024: 7%) Grants.
- 161 (2024: 6.4%) Private disability equipment hires or purchase.
- 149 (2024: 6%) Attendance Allowance.

We provided 3,437 (2024: 3,749) 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 a good outcome. This 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 can be challenging for our helpline staff and the support that our Manager provides is essential to ensure staff wellbeing is maintained.

Most of our enquiries relate to benefits 1,023 (2024: 898). Within that category, the benefits most asked about are Adult Disability Payment, Personal Independence Payment and Carer's Allowance. In 2024/2025, 382 (2024: 11%) enquirers were signposted to Social Security Scotland with 216 (2024: 6%) to the Department of Work and Pensions (DWP). Blue badge process enquiries are also common as people need to track down up-to-date benefit award notices to apply or to renew applications with many defeated by the challenges of making online applications. The highest percentage of signposts (25%) were to local authorities in relation to Blue Badges, a significant increase on the previous year (300).

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

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:

- 20% City of Glasgow.
- 14% City of Edinburgh.
- 5.3% South Lanarkshire.
- 5.2% North Lanarkshire.
- 5.1% Fife.

Website

In 2024-25 a volunteer Digital UX expert from 'Scotland's Tech Army' provided us with advice on the user experience of our website to enable easier access for users.

Our website information is widely used however numbers were reduced from 68,649 to 59,955 – an average of 4,996 visitors to our website per month.

The website is viewed by people across the UK:

- 57% Scotland.
- 39% England.
- 13% Wales.
- 13% Northern Ireland.

The most popular web pages viewed (not including the Home Page) are the Information Guides with a total of 23,080 (2024: 21,083) viewings.

The most popular themes were:

- 8,194 (2024: 5,604) Grants and support.
- 8,197 (2024: 3,624) Social Security guides*.
- 4,518 (2024: 3,019) Blue Badge (including car parking).
- 2,171 Holiday respite grants.

*(specifically Adult Disability Payment 4,356 and Attendance Allowance 3,841)

Our Information Guides are constantly 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

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.

- 28,108 (2024: 6,433) views – 2,342 per month – a significant increase on the previous year.

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 2024-2025 were:

- 1,189 Westmarc NHS equipment Greater Glasgow and Clyde.
- 1,120 Wheels to Heal.
- 594 Glasgow City Council Services.
- 546 Handicabs (Edinburgh and Lothian).
- 489 Mybus Strathclyde partnership for transport.

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 2023-24 we introduced pricing for our training to balance meeting the needs of small charities with a commitment to inclusion, with the ability to generate income for our work from statutory services, businesses and others. Costs to participants were £10 per person for online basic training and £39.00 for tutor-led events with 7 organisations involving 94 attendees benefiting from tutor-led training and 22 people completed our online accessible information training.

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

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Feedback from participants has been impressive – when asked:

Have you learned anything from the course that you will use in your work with disabled people? If so, what?

'Yes. While I don't manage a website for work, I do manage a Padlet and will be looking to make this more accessible for the users by using Alt-Text.'

'A range of tools to use in my social media practice to make sure our media is accessible to others. Clear direction towards relevant guidance to measure my practices'.

'I have learnt how to use alt-text so that people using screen readers will be able to get a good description of any images used. A website to assess the colour schemes on images to ensure they are accessible for people with colour blindness and other similar disorders. To consider fonts and font sizes so things are easy to read and also the content of information, so that the language used is accessible for everyone'.

We also asked for general feedback:

Is there anything you would like to say about the training which we can use anonymously on social media?

'Very helpful - although I was aware of the general requirements to make content accessible this course was very helpful in explaining the specifics and providing tools to help ensure accessibility'.

'Great course which gives a well-rounded overview of accessibility requirements within digital environments'.

Volunteers

Last year we offered two skilled volunteering opportunities as part of our accessibility training; one volunteer assisting with marketing and another developing training about accessible interior design with Dylan and Abi who are both Masters Graduates with considerable knowledge and experience in fields that are directly relevant to the work we do. Both volunteers provide services which could not be provided by DIS staff. Dylan is a trained and working journalist who is providing 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Despite being very busy in her day job, Abi is still finding time to deliver training and will shortly deliver her 4th in-person course. If this goes well we will convert the course to e-learning as an option for future learners. We are very grateful for the time and expertise our volunteers 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 of our information and training services and volunteer opportunities. We increased our engagement this year with Manager and/or staff representing Disability Information Scotland at the following:

- Digby Brown head injury information days.
- CPAG's Welfare Rights conference.
- SEE hear festival.
- Motability's Big Event.
- Scottish Parliament Cross Party Group on Disability (x2).
- Joint meeting SP Cross Party Groups on Poverty and Disability.
- Rise4Disability event.
- Money Guider Conference.
- Long Term Conditions Strategy Third Sector Engagement.
- Accessible environments training.
- City of Edinburgh Council engagement re Visitor Levy.
- Legal Services Agency re future referral options.
- Equality and Human Rights Mainstreaming Equality Event.
- Assisted Dying – event hosted by P Glancy MSP.
- Inspiring Scotland event on Intergenerational Workplaces.

Structure, governance and management

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 Directors are also charity trustees. The directors are the members of the company. The maximum number of directors shall be determined by the Board and the minimum number of directors shall be three (3). Directors 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Recruitment Induction and Training for Directors

The Directors ensure that appointments are made so that the combined skills of the directors cover the skillset needed to advance the objectives of the Company. Our Directors 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 Directors to enhance the skills and knowledge of our Board.

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

New directors 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 directors, and they are invited to observe a board meeting prior to being invited to join the board and being formally appointed by Trustees

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

Directors 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 2024-25 with one of our experienced Directors 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.

In 2024 we were supported by Community Enterprise to develop a new Strategic Plan for the charity and will be developing this over the next three years.

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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Risk Management (continued)

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 will enable the Manager 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 more detailed statistics and outcomes of service user's enquiries for our funders and has also enhanced quality of information 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 Directors 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 Manager attends meetings as an Observer and does not have voting rights.

The Chair and Treasurer have regular contact with the Manager between meetings

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

Our team comprises:

- Manager (35 hours).
- 2 Information Support Officers (1 FTE staff)
- Accessible Information Trainer (35 hours).
- 2 Accessible Information Volunteers.

Financial Review

Our principal funder is the Scottish Government, who 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 has reverted to an annual allocation at the same level of funding as previously therefore some reduction of service may be necessary despite demand increasing. 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.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Financial Review (continued)

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 £44,707 based on 24/25 expenditure levels. Unrestricted reserves are currently £27,391 and, after making allowance for funds tied up in fixed assets and therefore not readily available to spend of £8,324 (2024: £6,643), our reserves are £19,067 (2024: £19,394) therefore falling short of the targeted figures. The trustees look to improve this position going forward.

Future Plans

Disability Information Scotland seeks to develop an operational plan to develop the following activities:

- Enhance and diversify our income sources through securing external funding to support and extend our mainstream activities.
- Seek funding for more Helpline Advisers to enable us to increase the availability and depth of the Helpline together with other projects to enable us to reach more disabled people and groups through our training activities.
- Provide information in a manner consistent with the Scottish National Advice Standards and enhance the range, quality and depth of our information resources.
- Invest in internal and external training for our team ensuring that our staff are supported and valued.
- Review our marketing plans to extend the reach of our service.
- Provide more detailed information on activities and outcomes to our funders and service users.

DISABILITY INFORMATION SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each 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 the 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 judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

Signed by:

BA3912A093A2478...
Name: Anne Hastie

Date: 1 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABILITY INFORMATION SCOTLAND FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 15 to 25.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a 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

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 respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

67DEDB294E8342D...
Catherine Livingstone BA (Hons) CA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 1 December 2025

DISABILITY INFORMATION SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	4	5	167,738	167,743	-	167,738	167,738
Charitable activities	5	67	-	67	-	-	-
Total Income		72	167,738	167,810	-	167,738	167,738
Expenditure on:							
Charitable activities	6	2,352	176,475	178,827	1,752	170,330	172,082
Total Expenditure		2,352	176,475	178,827	1,752	170,330	172,082
Net (expenditure) for the year		(2,280)	(8,737)	(11,017)	(1,752)	(2,592)	(4,344)
Transfers between funds		3,634	(3,634)	-	1,218	(1,218)	-
Net movement in funds		1,354	(12,371)	(11,017)	(534)	(3,810)	(4,344)
Funds reconciliation							
Total Funds brought forward	14	26,037	41,422	67,459	26,571	45,232	71,803
Total Funds carried forward	14	27,391	29,051	56,442	26,037	41,422	67,459

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DISABILITY INFORMATION SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:			
Tangible assets	11	8,324	6,643
Total Fixed Assets		8,324	6,643
Current assets:			
Debtors	12	7,226	5,541
Cash at bank and in hand		46,871	57,992
Total Current Assets		54,097	63,533
Liabilities:			
Creditors falling due within one year	13	(5,979)	(2,717)
Net Current Assets		48,118	60,816
Total assets less current liabilities		56,442	67,459
Net Assets		56,442	67,459
The funds of the charity:			
Restricted funds	14	29,051	41,422
Unrestricted funds	14	27,391	26,037
Total charity funds		56,442	67,459

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Signed by:



Name: Anne Hastie

Date: 1 December 2025

Company number: SC199685

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Designated funds consist of unrestricted funds that have been set aside at the discretion of the trustees for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 14.

(c) Income recognition

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.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

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 information on this attribution refer to note (e) below.

- 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.

(e) 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.

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 analysed in note 7.

(f) Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Computers and telephones	33% straight line
Office equipment	15% straight line

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) 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.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1.Accounting Policies (continued)

(i) Creditors and provisions

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

(j) 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 or 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(k) 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. The charity contribution is restricted to the contributions disclosed in note 8.

(l) Operating leases

The charity classifies the leases equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(m) 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.

(n) Judgements and key sources of estimation uncertainty

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.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

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

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation of fixed assets	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.

(o) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. 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. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). £31 (2024: £nil) was reimbursed to one trustee during the year towards travel expenses. No expenses were waived by trustees in year (2024: nil)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

4. Income from donations and legacies

	2025	2024
	£	£
Grants	167,738	167,738
Donations	5	-
	<u>167,743</u>	<u>167,738</u>

5. Income from charitable activities

	2025	2024
	£	£
Accessible information training income	67	-
	<u>67</u>	<u>-</u>

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure on charitable activities

	2025 £	2024 £
Staff costs	84,600	88,641
Premises costs	27,347	25,369
Admin costs	17,373	10,961
Events	684	1,082
Accessible information training costs	1,051	-
Governance costs (note 7)	9,773	4,543
Support costs (note 7)	37,999	41,486
	<u>178,827</u>	<u>172,082</u>

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	2024 Governance related £	2024 Information management and provision £	2024 Total £	Basis of apportionment
	Staff costs	2,184	41,486	
Total	<u>2,184</u>	<u>41,486</u>	<u>43,670</u>	

Cost type	2025 Governance related £	2025 Information management and provision £	2025 Total £	Basis of apportionment
	Staff costs	2,000	37,999	
Total	<u>2,000</u>	<u>37,999</u>	<u>39,999</u>	

Governance costs:	2025 £	2024 £
Support costs	2,000	2,184
Legal fees	5,520	313
Independent examiner's remuneration	2,148	2,046
AGM expenses	105	-
	<u>9,773</u>	<u>4,543</u>

Allocation of governance and other support costs:	2024 Other support costs £	2024 Governance £	2024 Total £
Information management & provision	41,486	4,543	46,029
Total allocated	<u>41,486</u>	<u>4,543</u>	<u>46,029</u>

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

7. Allocation of governance and support costs (continued)

Allocation of governance and other support costs:	2025	2025	2025
	Other support costs	Governance	Total
	£	£	£
Information management & provision	37,999	9,773	47,772
Total allocated	<u>37,999</u>	<u>9,773</u>	<u>47,772</u>

8. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	111,918	113,745
Social security costs	9,755	12,758
Pension costs	1,807	3,822
Total staff costs	<u>123,480</u>	<u>130,325</u>
Key management personnel remuneration	<u>39,999</u>	<u>43,670</u>

The charity made contributions of £1,807 (2024: £1,840) to the pension plan operated by The People's Pension and did not make any contributions to the pension plan operated by Standard Life (2024: £1,982). Total pension contributions made in the year on behalf of the employees were £1,807 (2024: £3,822).

No employees had employee benefits in excess of £60,000 (2024: Nil).

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>5</u>	<u>5</u>

9. Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Depreciation	1,728	1,752
Independent examiner's remuneration	<u>2,148</u>	<u>2,046</u>

10. Government Grants

Income from government grants comprises £167,738 (2024: £167,738) from the Scottish Government. The grant was to be used for day to day running costs of the charity in line with the charity's development plan.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible Fixed Assets

	Computers and telephones £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	10,343	7,524	17,867
Additions	3,366	667	4,033
Disposals	(6,873)	-	(6,873)
At 31 March 2025	6,836	8,191	15,027
Depreciation			
At 1 April 2024	8,501	2,723	11,224
Charge for the year	586	1,142	1,728
Eliminated on disposals	(6,249)	-	(6,249)
At 31 March 2025	2,838	3,865	6,703
Net book value			
At 31 March 2025	3,998	4,326	8,324
At 31 March 2024	1,842	4,801	6,643

12. Debtors

	2025 £	2024 £
Prepayments	7,226	5,541
	7,226	5,541

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Accounts payable	498	-
Other creditors	181	671
Accruals	5,300	2,046
	5,979	2,717

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of charitable funds

Analysis of Fund movements 2024	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	7,177	-	(1,752)	1,218	6,643
Total designated funds	7,177	-	(1,752)	1,218	6,643
General funds	19,394	-	-	-	19,394
Total unrestricted funds	26,571	-	(1,752)	1,218	26,037
Restricted funds					
Accessible Information Project	6,795	-	-	-	6,795
CRM & IT Equipment	5,875	-	-	-	5,875
Scottish Government (1)	18,767	167,738	(160,331)	(1,218)	24,956
Scottish Government (2)	13,795	-	(9,999)	-	3,796
Total restricted funds	45,232	167,738	(170,330)	(1,218)	41,422
TOTAL FUNDS	71,803	167,738	(172,082)	-	67,459

Analysis of Fund movements 2025	Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	Fund c/fwd £
Unrestricted funds					
Fixed Assets	6,643	-	(2,352)	4,033	8,324
Total designated funds	6,643	-	(2,352)	4,033	8,324
General funds	19,394	72	-	(399)	19,067
Total unrestricted funds	26,037	72	(2,352)	3,634	27,391
Restricted funds					
Accessible Information Project	6,795	-	(1,108)	-	5,687
CRM & IT Equipment	5,875	-	(2,241)	(3,634)	-
Scottish Government (1)	24,956	167,738	(169,330)	-	23,364
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

- a) 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.

- b) Restricted funds comprise:

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.

DISABILITY INFORMATION SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of charitable funds (continued)

b) Restricted funds comprise:

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.

Scottish Government (1) – represents approved carried forward funding towards the day to day running costs of the charity.

Scottish Government (2) – represents approved carried forward funding towards rent costs.

c) Transfers comprise:

Scottish Government - transfer of £3,634 relates to the purchase of fixed assets.

15. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed assets	6,643	-	6,643
Debtors	-	5,541	5,541
Bank	19,394	38,598	57,992
Creditors due < 1 year	-	(2,717)	(2,717)
	<u>26,037</u>	<u>41,422</u>	<u>67,459</u>

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Fixed assets	8,324	-	8,324
Debtors	-	7,226	7,226
Bank	19,067	27,804	46,871
Creditors due < 1 year	-	(5,979)	(5,979)
	<u>27,391</u>	<u>29,051</u>	<u>56,442</u>

16. Leases

At the balance sheet date the property lease was held by the charity.

	Property	2025	2024
	£	£	£
Due < 1 year	24,608	24,608	24,008
Due 2–5 years	63,021	63,021	12,004
	<u>87,629</u>	<u>87,629</u>	<u>36,012</u>