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Trustees' Report and Accounts
Year ended 31 December 2025

Scottish Charity Number SC002810

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Legal and Administrative Information

Constitution

Lothiansound was inaugurated under a Constitution dated and approved on 18 February 1988. Since then there have been several amendments and the present Constitution was adopted on 23 April 2022.

Lothiansound is registered with the Office of the Scottish Charity Regulator (OSCR). The Scottish Charity Number is SC002810.

Trustees

The members of the Executive Committee during the year were:

Peter Bell	Chair	Re-elected April 2024
Elsbeth Brown	Listener Member	Re-elected April 2025
Prue McLaughlin	Vice-Chair <i>(acting Secretary)</i>	Re-elected April 2025
Andrew Melville	Treasurer	Re-elected April 2024
James Power	Member	Re-elected April 2025
Jim Sheach	Member <i>(prev. 2018-2019)</i>	Elected April 2024

Under paragraph 6 of the Constitution, Trustees are elected at the Annual General Meeting. One half of the Trustees retire at the Annual General Meeting. Each retiring Trustee is eligible for re-election. The Trustees have power to co-opt additional Trustees.

Trustees are recommended on the basis of their desire to assist visually impaired people, or their willingness to deploy their relevant expertise and abilities in support of Lothiansound activities.

Principal Address

Gillis Centre, 100 Strathearn Road, Edinburgh EH9 1BB
(P.O.Box 28340 Edinburgh EH9 8BW)

Independent Examiner

Duncan Craig, FMAAT CA, 121 Balgreen Road, Edinburgh EH12 5XE

Bankers

Royal Bank of Scotland, 36 St. Andrew Square, Edinburgh EH2 2AD

Trustees' Annual Report

The Executive Committee present their Report together with the financial statements of the charity for the year ended 31st December 2025. The legal and administrative information, as set out on page 2, forms part of this report.

Charity's Objects

Lothiansound is established for charitable purposes only and specifically to relieve the blind or partially sighted and those labouring under temporary or permanent incapacity or disability which makes reading a strain, through the provision of news and information.

At the present time, the entirely free service is made available primarily on Returnable Memory Stick (whilst, to a very limited extent, on non-returnable-CD) within a Returnable Wallet. The great majority of Listeners are resident in Edinburgh and the Lothians. Most new Listeners are referred via the Patient Support Service, now provided by Visibility Scotland and/or Sight Scotland (previously via ECLO services by RNIB), or by existing Listeners and Volunteers. Others respond to posters and leaflets circulated to libraries and eye hospitals. Some family members find Lothiansound on the internet or Facebook. There are occasional requests from social organisations for informal presentations on our work, giving an opportunity to spread leaflets and receive one-off donations. The weekly edition is also uploaded for internet access, enabled by Talking News Federation, offering listening by TNF Webplayer (within our own website) or via Amazon Alexa (whether by Alexa home smartspeaker, or Alexa app on smartphone). In the Summer of 2025, British Wireless for the Blind, who had developed the internet access routes to talking newspapers in the UK, withdrew their own dedicated phone app, but successfully handed the support and management of their Alexa skills to TNF; all achieved efficiently in a short timeframe.

Organisation

The charity is administered by an Executive Committee of Trustees. Elections for places on the Committee and the offices of Chair, Vice-Chair, Secretary and Treasurer are held at the AGM. The Executive Committee currently meets six times a year.

Review of Activities

January 2025 brought us to the second anniversary of using the recording studios at Red Dot Radio (hospital radio at Western General Hospital) on Mondays. This has continued, with reasonable harmony, and at no cost to Lothiansound, due to the smooth liaison and constant monitoring by our Sound Engineer/Trustee Jim Sheach, due to his own skills and involvement with Red Dot, which in itself keeps us up to date with the Studio's own activities and plans.

Administration, Copying and general weekly rhythms at the Gillis Centre in Strathearn Road continue in a smooth way, and in good relationship with landlords. Instead of the traditional once-a-year review of unexplained inactivity among some Listeners, the Admins have looked at spreadsheets more frequently during the year, enabling discreet enquiries about long gaps, where explanations have enabled action in some cases, but a theoretical "90 Active Listeners" can turn out to be only 70+ per week on a regular basis. Autumn 2025 brought a major problem with Royal Mail's exceedingly short-notice closure of our very handy nearby Delivery Office, causing considerable consternation with its implications. Resolved after some eleventh-hour stress (more of this in Chair's Report). As the year drew to a close, the Wednesday teams looked forward to the oft-discussed and long-anticipated arrival and installation of a completely new Listener Database (effected over the festive break 2025-26).

Donations and Fundraising

Donations showed a fall over last year, despite some generous donations. However, a very generous donation of £1,000 was received from the Order of St. Lazarus, as a Corporate Donation. Transcription work continued in the now-small way, with one client's modest commissions.

Financial Results The deficit decreased from £1,995 to £1,497

The Statement of Balances shows that Lothiansound has unrestricted reserves of £22,288 and remains in a sound financial position with its assets held on deposit with banks.

Investment Policy

The Trustees' policy is to invest surplus liquid funds in short-term deposits which can be accessed quickly.

Risk Management

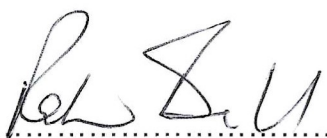
The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the assets and finances of the charity, and are satisfied that internal controls are in place to mitigate our exposure to major risks.

Reserves Policy

The Trustees annually monitor the level of reserves and consider the current level of reserves is not excessive. The unrestricted reserves at the year-end were £22,288. A relatively high level of reserves is required. As can be seen from the results of the last few years none of the charity's income is guaranteed and can fluctuate from year to year. We use equipment any of which may require to be replaced at short notice.

Statement of Trustees' Responsibilities

The members of the Executive Committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Lothiansound during the financial year. They are also responsible for keeping proper accounting records which reflect the financial position of Lothiansound. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of Lothiansound and must take reasonable steps to prevent and/or detect fraud or other irregularities.

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Peter Bell, Chair

Date:

24/03/26

Report of the Independent Examiner to the Lothiansound Trustees

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 9.

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's Trustees consider that the audit requirement of Regulation 10(1) (d) 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 for an audit, and consequently I do not express an audit opinion on 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 respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

.......... Independent Examiner

Duncan Craig FMAAT CA

121 Balgreen Road, Edinburgh EH12 5XE

Receipts and Payments Account**Year ended 31 December 2025**

		2025	2024
		£	£
	Notes		
Receipts			
Donations	3	2,354	1,955
Word Done for other bodies	4	153	303
Bank Interest	5	428	373
Other Income	6	-	22
<i>Total Receipts</i>		<u>2,935</u>	<u>2,653</u>
Payments			
Accommodation costs	7	3,324	3,324
Utilities – Telephone, Internet	8	154	129
Insurance		402	334
Stationery, postage and office expenses		354	330
Repairs to equipment		47	37
Subscriptions		42	42
PAT testing		81	-
Other expenditure		28	54
Leaflets		-	149
<i>Total cost of charitable activities</i>		<u>4,432</u>	<u>4,399</u>
Purchase of equipment		-	249
Purchase of Memory Stick Players	11	0	0
<i>Total Payments</i>		<u>4,432</u>	<u>4,648</u>
(Deficit) for the year		(1,497)	(1,995)
Cash funds at start of the year		23,785	25,780
Cash funds at end of the year	12	22,288	23,785

The Notes to the Accounts on pages 8 and 9 form an integral part of these accounts.

All funds are unrestricted.


Statement of Balances at 31 December 2025

	2025	2024
	£	£
Bank Balances	22,288	23,785

The Notes to the Accounts on pages 8 and 9 form an integral part of these accounts.

All funds are unrestricted.

Approved by the Trustees on 24/03/..... 2026 and signed on their behalf by


.....

Peter Bell, Chair

Notes to the Accounts for the year ended 31 December 2025

1 BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts & Payments basis in line with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity.

3 DONATIONS

These were received from private individuals and from other bodies. The breakdown by source is:

	2025	2024
	£	£
Individual (including tax recovered)	1,213	1,914
Corporate	1,141	41
	2,354	1,955

4 WORK DONE FOR OTHER BODIES

	2025	2024
	£	£
Capital Theatres Trust	153	303
	153	303

5 BANK INTEREST

	2025	2024
	£	£
Royal Bank of Scotland	22	34
Skipton Building Society	206	251
Shawbrook Bank (CAF 60 day account)	200	49
Virgin Money(account closed)	0	39
	428	373

6 OTHER INCOME

	2025	2024
	£	£
Sale of equipment	0	22

7 ACCOMMODATION COSTS

	2025	2024
	£	£
Rent	3,324	3,324

8 INTERNET, TELEPHONE COSTS

	2025	2024
	£	£
Telephone & Internet	154	129

9 TRUSTEES' REMUNERATION

Neither the Trustees nor any persons connected with them have received any remuneration during the year (2024-£nil)

10 TANGIBLE FIXED ASSETS

The net estimated realisable value of tangible fixed assets at 31 December 2025, in the opinion of the Executive Committee, is minimal so no value has been attributed to tangible fixed assets in the Statement of balances on page seven.

11 PURCHASE OF MEMORY STICK PLAYERS

Memory Stick Players are donated to Lothiansound Listeners, so are not capitalised. There was no need to purchase memory stick players during 2019-2025.

12 UNRESTRICTED FUNDS: MOVEMENT IN CASH FUNDS

	2025	2024
	£	£
At 1 st January	23,785	25,780
Receipts for the year	2,935	2,653
Payments for the year	-4,432	-4,648
At 31 st December	22,288	23,785