

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31 March 2025

		YE 31 March 2025	YE 31 March 2024	YE 31 March 2,023
Receipts	Notes	£	£	£
Grants and Donations	[1]		695	17,247
General Fundraising		2,941	0	
Advertising Revenue		11,596	7,671	2,447
Production			480	8,830
Stage Trailer Sale				590
Miscellaneous		205	0	96
Total Receipts		14,742	8,846	29,210

		YE 31 March 2025	YE 31 March 2024	YE 31 March 2,023
Payments		£	£	£
Technical & Equipment		870	11,208	5,204
Employment Costs				
Volunteer Expenses			2,710	1,010
Miscellaneous		144	88	336
Rent & Electricity	[2]			
Production		3,734	1,588	841
Marketing		300		204
Admin		10,123	2,903	9,821
Total Payments		15,171	18,497	17,416

Surplus/ (Deficit) for year	-429	-9,651	11,794
Opening Bank/Cash Balance	3,838	13,489	1,695
Total Funds	3,409	3,838	13,489

Represented by:

Closing Bank Balance	[3]	3,409	3,826	13,477
Cash in Hand		0	12	12
Total Funds		3,409	3,838	13,489

Whereof:

Restricted Funds are			
NAC Participatory Budget			
Foyle Foundation	0	140	140
Venture Trust	0	3	3
Project 23	0	1,136	10,598
Total Restricted Funds	0	1,279	10,741
Unrestricted Funds are	3,409	2,559	2,748
Total Funds	3,409	3,838	13,489

Notes	YE 31 March 2025	YE 31 March 2024	YE 31 March 2,023
[1] Grants			
Co-op			1,437
Robertson Roundation			2,500
ACVS Interface			11,793
Corra Foundation			
Offcom			
Total Grant Income	0	0	15,730
Donations			
		10	44
			25
Charitable Giving			250
Irvine		140	1,023
JBD Professional			100
			15
Google Ireland			60
		500	
		45	
Total Donations Income	0	695	1,517
Total Grants and Donations Income	0	695	17,247

[2] Rent & Electricity continues to informally written-off by radio site owner

[3] No DEBTOR income was unrecelved at 31 March 2025
No CREDITOR expenditure was unpaid at 31 March 2025

This Financial Statement has been prepared following Independent Review by:

J P Lappin Associates
27A Dongola Road
Ayr KA7 3BJ

Report on the accounts of the charity for the year ended 31 March 2025.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. This examination of the accounts is as required under section 44(1) (c) of the Act which requires to state whether particular matters have come to attention.

Basis of independent examiner's statement

This examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and requires 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, do not express an audit opinion on the Accounts.

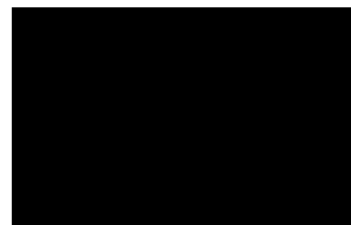
Independent examiner's statement

Irvine Beat FM has been trading as a Scottish Charity Incorporated Organisation (SCIO) No SCO42902 since 2012, having started in 2009 as a community radio station. This Financial Statement continues to be prepared on a **Receipts and Payments Account basis**. Notes therein identify key debtor and creditor balances not represented in the Receipts and Payments Account.

Review of the organisation's cash and petty cash books has been carried out. The bank reconciliation has been verified, and the signed and approved Annual Financial Statement has been prepared with information and research assistance provided by Treasurer Allan Smith.

A Receipts and Payments **DEFICIT of £429** has been incurred this financial year.

Allocations of income and expenditure as between restricted and unrestricted funds have been based on information supplied by management staff, resulting in **total unrestricted cash in bank and on hand balances as at 31 March 2025 totaling £3,409** available for future general radio station spend

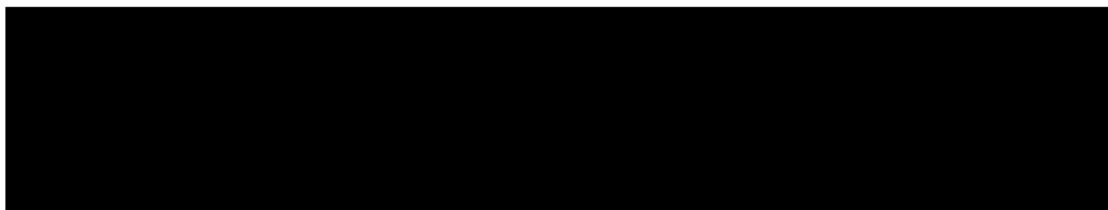


No matter has come to my attention

1. which gives 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 the examiner's opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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