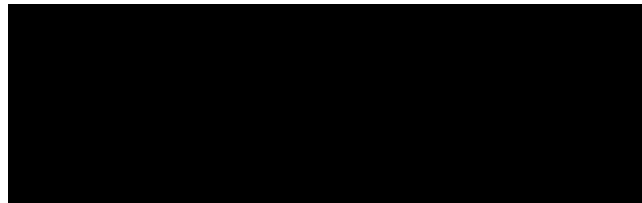


Report and Accounts
of
West Lothian Hospital Broadcasting Service SCIO
Radio Grapevine

for the year ended
31st January 2025

**A Scottish Charitable Incorporated Organisation
No. SC050302**

Principal Address



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INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31st January 2025 for West Lothian Hospital Broadcasting Service SCIO, known as 'Radio Grapevine'. This report is prepared in accordance with the recommendations of the Scottish Charity Accounts: Receipts and Payments Accounts Guidance 2017 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Trustee Membership and Elections.

The SCIO is managed by a board of up to seven Trustees who are elected at the Annual General Meeting each year. Trustees elect, from among themselves, a Chair, Secretary and Treasurer.

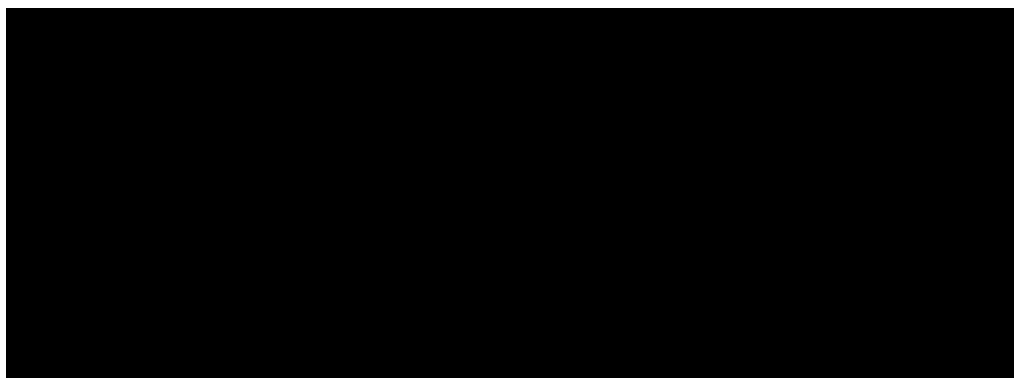
The duty of the Chair shall be to conduct all meetings in accordance with the Rules of Procedure.

The duties of the Secretary shall be to conduct the administration of the organisation, to be responsible for all official correspondence, the convening of meetings at the direction of the Chairman and to keep and prepare minutes of all meetings.

The duties of the Treasurer shall be to administer all incoming and outgoing monies, to keep accurate and up to date accounts, which must be available for inspection at all general meetings, to present a balance sheet and to arrange for the accounts to be independently examined at the end of the financial year.

A General Meeting may elect extra members as necessary. The Trustees also has the power to co-opt extra members onto the Trustee Board as required. These co-opted members do not have any voting rights in Trustee decisions.

The following individuals were elected to serve as the Charity Trustees under Clause 58 of the Governing Document.



Charitable Status

The Office of the Scottish Charity Regulator (OSCR) is satisfied that the organisation meets the charity test and the legal requirements for being a SCIO, and has entered it in the Scottish Charity Register. This means it is an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

Our Scottish Charity number is SC050302.

Charitable Purposes of the Service

The organisation's purposes are:

- the relief of sickness, poor health and old age amongst people living in West Lothian by providing a local broadcasting service for hospitals, residential homes and similar institutions, and for patients receiving community care.
- the advancement of health and prevention or relief of sickness for the public benefit through the promotion of the benefits of living a healthy lifestyle, and the importance of maintaining good personal mental and physical health by (mainly, but not exclusively) the means of broadcasting health education messages to the community.
- provide audio programmes of interest and relevance to those who are patients, sick, infirm or aged and those who may benefit from health and wellbeing information.
- make these audio programmes available to similar establishments and/or organisations, if appropriate.

Review of Activities

The charity continued to deliver its dedicated entertaining entertainment service to the patients of St John's Hospital at Howden, Livingston, as well as the wider West Lothian community. With a focus on delivering health and wellbeing messaging and signposting, the charity delivers a local service for the local community. In order to better meet the needs of the community, the charity engaged with its volunteers to continue to increase the number of live shows delivered as well as an increase in locally produced pre-recorded content.

The charity revised the 'sound' of the radio station by adjusting the number and type of audio tracks available to presenters as well as when the system is automatically selecting music to play. By undertaking a study into the demographics of its service users, the output was adjusted to ensure a better variety and mix, particularly of tracks from the 1950s, 1960s, and 1970s whilst maintaining more contemporary material.

Outdoor events continued to play an important role and services were provided at a gala day and two festive events in the local community. These events help to generate income but also allow the charity to publicise its services and output. Furthermore, this year saw the first full return to Christmas day broadcasting after last year's soft launch and this was well received by listeners both in hospital as well as family members listening online.

Recruitment of new volunteers was an important part of the year and a number of new volunteers were recruited to the charity. It is envisioned that further recruitment exercises will take place in the year ahead.

The charity has continued to engage with the hospital community including health professionals, auxiliary staff, estates management and technical staff in order to ensure the long-term and sustainable delivery of our service. This has enabled increased communication between the charity and the hospital to ensure the continued delivery and promotion of a high-quality and sustainable service.

Financial Review

The accounts prepared and presented for 2024/25 show an overall deficit of £828.38 in contrast to a surplus last year. The main reason for this was the receipt of income last year from West Lothian Council's Councillor's Disbursement Fund for the development of a new mobile application and hardware and software improvements within the studio. These projects were completed and the restricted funds for this were fully utilised within this financial year, contributing to the deficit shown. It is noted that the accounts show a surplus of £606.62 when the restricted funds raised for the project are disregarded.

There were a number of other one-off expenses including capital purchases of IT equipment. Whenever the need arises to enter our reserves for capital purchases, it is always done so as a joint decision by the Trustees and is always carefully managed.

Sponsorship and events continues to be a significant part of income generation. The charity is fortunate to have long-term support from local businesses and local events. In addition, this year, the charity has been fortunate to be the recipient of various corporate donations through employer support for volunteering by employees.

Broadcast licencing costs were significant and with limited scope for reducing. Insurance costs, however, were reduced significantly following a procurement exercise identifying alternative providers and through consultation with similar charitable organisations from across the country. As noted last year, inflationary pressures have continued to increase costs for the charity. This is particularly the case with telephony services which the Trustees are actively engaging with to identify options moving forward.

No membership subscription was collected during the year as the subscription was collected later the previous year. However, subject to membership agreement, it is envisioned this subscription will return next year.

Overall, the accounts presented are encouraging and demonstrate the effort made to increase income, which did happen when you remove the one-off – and restricted - Councillor's disbursement income from 2023/24. Whilst overall expenditure increased, ongoing expenditure was reduced. Looking forward to 2025/26, the Trustees must continue to have due diligence with expenditure and look to further increase income from sponsorship opportunities, donations and local events and aid the charity's local presence.

Risk Management

In order to manage risks, any decisions that would place a financial liability against the service must be agreed by a quorum of the Board. This quorum is three Trustees. All major decisions are however discussed at regular meetings of the Board, and these meetings are minuted.

In addition, further controls are exercised on the signing of all cheques and authorisation of electronic payments, which must be by two named signatories. These signatories will always be members of the Trustee Board.

Policy on Reserves

The Trustees have adopted a reserves policy that determines a minimum level of reserves of £2,500. These reserves are held to cover ongoing operating costs plus to cater for fluctuations in receipts and payments. These reserves are not held separately but are referred to at Trustee Meetings.

Trustees' Responsibilities for the Preparation of Financial Statements

Under legislation the Trustees are required to obtain an independent review for each financial period which show a true and fair view of the state of affairs of the charity and of its financial activities for that period. The Trustees have assumed the responsibility for the preparation of the financial statements for independent review

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable 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 SCIO will continue its activities.

The Trustees are required to act in accordance with the Constitution of the charity and within the framework of trust law. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Accounts (Scotland) Regulations 2006, Charities Accounts (Scotland) Amendment Regulations 2010 and the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's Trustees


Chair

1st March 2025

West Lothian Hospital Broadcasting Service SCIO

Receipts and Payments Account for the year ending 31 January 2025

				Year ended 31 January 2025	Year ended 31 January 2024
		Unrestricted Funds	Restricted Funds	Total Funds	
<u>Income</u>	Note	£	£	£	£
Sponsorship		1,000.00	0.00	1,000.00	1,000.00
Events		200.00	0.00	200.00	1,545.00
Donations		3,129.09	0.00	3,129.09	240.95
Bank Interest		11.37	0.00	11.37	9.03
Web Income		0.00	0.00	0.00	9.41
Membership Subscriptions		0.00	0.00	0.00	336.00
Councillor's Disbursement		0.00	0.00	0.00	1,435.00
					0.00
Total Income		4,340.46	0.00	4,340.46	4,575.39
<u>Expenditure</u>					
HBA		50.00	0.00	50.00	50.00
Insurance		96.00	0.00	96.00	696.84
Internet		391.48	0.00	391.48	602.27
Office		187.74	0.00	187.74	10.26
Telephony		248.69	0.00	248.69	138.68
Broadcasting		964.65	178.20	1,142.85	495.60
Streaming		93.60	0.00	93.60	80.50
Bank Charges		60.00	0.00	60.00	66.00
Studio		891.74	227.99	1,119.73	99.39
Engineering Hardware		118.98	458.57	577.55	0.00
Engineering Software		405.91	570.24	976.15	217.56
Events		91.29	0.00	91.29	46.03
Room Hire		133.76	0.00	133.76	0.00
Total Expenditure		3,733.84	1,435.00	5,168.84	2,503.13
Surplus/Deficit for year		606.62	-1,435.00	-828.38	2,072.26

West Lothian Hospital Broadcasting Service SCIO

Statement of Balances as at 31 January 2025

<u>Fund Reconciliation</u>	Unrestricted Funds	Restricted Funds	Total	Total 2024
Cash at bank and in hand as at 31 Jan 2024	5,171.99	1,435.00	6,606.99	4,534.73
Surplus/deficit for year	606.62	-1,435.00	-828.38	2,072.26
Cash at bank and in hand as at 31 Jan 2025	5,778.61	0.00	5,778.61	6,606.99

Balances

Charities Aid Foundation	5,013.69	6,206.54
Santander	712.98	348.51
Cash in Hand	51.94	51.94
	5,778.61	6,606.99

The notes on page 9 form part of these accounts.

Signed on behalf of the Trustees.

Chair
1 March 2025

Notes To the Accounts

1. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the accounts.

Basis of Preparation

The accounts have been prepared: -

- in compliance with the Charities and Trustee Investment (Scotland) Act 2005;
- in compliance with the Charities Accounts (Scotland) Regulations 2006;
- in compliance with the Charities Accounts (Scotland) Amendment Regulations 2010;
- in accordance with applicable accounting standards; and
- under the historical cost accounting rules.

Income and Expenditure

Income from donations and gifts is accounted for in the Income and Expenditure Account on a cash basis. All other income and expenditure is accounted for on an accruals basis.

Taxation

The Service is not registered for Value Added Tax (VAT), and all expenditure is inclusive of VAT amounts. There is no provision to show this amount separately in the Annual Accounts.

No tax is paid on deposit interest as we are exempt from this tax due to our Charitable Status.

No tax is due on any surpluses based on the organisation's status as a SCIO.

2. Unrestricted Funds

The funds represent unrestricted amounts to be utilised for the general operations and activities of the Service.

3. Restricted Funds

There are no restricted funds.

4. Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Independent Examiner's Report



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed**:

Name:

Relevant professional
qualification(s) or body
(if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

West Lothian Hospital Broadcasting Service SCIO

SC 050302

Period start date

Day

Month

Year

01

02

2024

to

Period end date

Day

Month

Year

31

01

2025

7-9

(remember to include the page
numbers of additional sheets)

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 (as amended). The charity 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.

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 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.

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

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.

Date:

18/3/25

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.