

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

for the year ended
31st January 2026

A Scottish Charitable Incorporated Organisation
No. SC050302

Principal Address
St. John's Hospital at Howden
Howden Road West
LIVINGSTON
EH54 6PP

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INTRODUCTION

The Trustees have pleasure in presenting their report for the year ended 31st January 2026 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.

Paul Travill (Chair)

Ross Coutts (Secretary)

Mark Bonallo (Treasurer)

Iain Stewart

John McMillan

Iain Coupar

Darren Shaw



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 once again delivered a unique, dedicated, entertaining entertainment service to the patients of St John's Hospital at Howden, Livingston, as well as the wider West Lothian community. It did so by increasing the number of locally produced content, both live and pre-recorded and through continued improvements to the 'sound' of the radio station with a specific focus on the main demographic of the patients within the hospital.

The charity engaged in a small – but focused – recruitment drive for new volunteers. Whilst it was somewhat successful, the Trustees are aware of the need for further increases to membership numbers in order to sustain the high-quality service delivered to the audience.

The charity Trustees undertook additional training around the wider implementation of Scotland's *Protecting Vulnerable Groups* (PVG) scheme, and all members are now full PVG members which enhances safeguarding and brings the charity into compliance with wider changes to legislation.

Outdoor events once again played a key role for the charity. Delivering public address and entertainment services to local gala days and advent fayres. These events provide good opportunities for PR as well as fundraising. The trustees took the decision to invest in our outdoor events by purchasing a replacement marquee body as the previous one was beyond repair. Christmas day continues to be a highlight of the calendar and, once again, volunteers gave up time on Christmas day to broadcast live throughout the day to bring festive cheer to those unfortunate enough to find themselves in hospital.

As before, 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.

The existing "closed-loop" delivery of our service within the hospital is now obsolete following the closure of the manufacturer of the dedicated headphones required to access this service. Whilst the charity has webcast its service online for many years, it is clear that going forward this will be the main method by which our audience accesses our service. The Trustees are now looking forward to engaging further with NHS and third sector partners to look at possible alternative delivery methods.

Overall, it has been a steady year for the charity. It continues to build on the work undertaken previously and look ahead to the future.

Financial Review

The accounts prepared and presented for 2025/26 show an overall surplus of £6,510.14 in contrast to a deficit last year. The majority of the surplus is down to a one-off event. The closure of another hospital radio charity, Radio Law (Scottish Charity Number SC003508), resulted in us being named as a beneficiary organisation under their governing document. We received a donation of various pieces of equipment, as well as a financial benefit of £4,029.04. Whilst it is always disappointing to hear of a similar charity winding up, we are grateful for being a named beneficiary.

There were a number of other one-off expenses including capital purchase of a replacement body for our outdoor events marquee. This totalled just over £1,044 including import taxes levied.

This year, the charity has been fortunate to continue to be the recipient of various corporate donations through employer support for volunteering by employees. Unfortunately, sponsorship income shows as nil but this was down to timing of receipt of sponsorship monies but we continue to be thankful for local businesses who support our charitable work.

Broadcast licencing costs were significant and with limited scope for reducing. Insurance costs showed a modest rise, mainly as a result of an increase in insurance premium tax. As noted last year, inflationary pressures have continued to increase costs for the charity. This is particularly the case with telephony services. However, following a review of telephony services within the hospital, we envision a decrease in telephony costs going forward.

The membership voted to resume collecting a membership subscription amount. This year this generated an income of £336. This helps to cover costs directly associated with membership including insurance, clothing, access keys, and other similar items.

Overall, the accounts presented are encouraging and demonstrate the effort made to increase income, even taking away the one-off donation from Radio Law. Overall expenditure decreased. Looking forward to 2026/27, 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

PAUL TRAVILL

Chair

1st March 2026

West Lothian Hospital Broadcasting Service SCIO

Receipts and Payments Account for the year ending 31 January 2026

			Year ended 31 January 2026	Year ended 31 January 2025
		Unrestricted Funds	Restricted Funds	Total Funds
<u>Income</u>	Note	£	£	£
Sponsorship		0.00	0.00	0.00
Events		1,200.00	0.00	1,200.00
Donations		4,062.01	0.00	4,062.01
Bank Interest		19.82	0.00	19.82
Other Income		4,077.58	0.00	4,077.58
Membership Subscriptions		336.00	0.00	336.00
				0.00
Total Income		9,695.41	0.00	9,695.41
				4,340.46
<u>Expenditure</u>				
HBA		50.00		50.00
Insurance		104.16		104.16
Internet		485.67		485.67
Office		201.81		201.81
Telephony		73.57		73.57
Broadcasting		580.00		580.00
Streaming		271.80		271.80
Bank Charges		60.00		60.00
Studio		33.00		33.00
Engineering Hardware		0.00		0.00
Engineering Software		240.91		240.91
Events		1,044.35		1,044.35
Room Hire		40.00		40.00
Total Expenditure		3,185.27	0.00	3,185.27
				5,168.84
Surplus/Deficit for year		6,510.14	0.00	6,510.14
				-828.38

West Lothian Hospital Broadcasting Service SCIO

Statement of Balances as at 31 January 2026

<u>Fund Reconciliation</u>	Unrestricted Funds	Restricted Funds	Total	Total 2025
Cash at bank and in hand as at 31 Jan 2025	5,778.61		5,778.61	6,606.99
Surplus/deficit for year	6,510.14	0.00	6,510.14	-828.38
Cash at bank and in hand as at 31 Jan 2026	12,288.75	0.00	12,288.75	5,778.61

Balances

Charities Aid Foundation	11,672.61	5,013.69
Santander	540.20	712.98
Cash in Hand	75.94	51.94
	12,288.75	5,778.61

The notes on page 9 form part of these accounts.

Signed on behalf of the Trustees.

PAUL TRAVILL

Chair

1st March 2026

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

Independent examiner's report on the accounts V2							
Charity name							
WEST LOTHIAN HOSPITAL BROADCASTING SERVICE SCIO							
Registered charity number SC050302							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	02	2025	to	31	01	2025	
(remember to include the page numbers of additional sheets)							

Set out on pages 7-9

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) 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.

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 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

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

N. Finn

Date: 10/3/20

Name:

NICOLA FINN

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

Address:

41 Tantallon Gardens
Bellsquarry
Livingston
EH54 9AT

*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