

RTN TV SCIO

Annual Report and Accounts

Year ended 31 May 2025

Scottish Charity No. SC051746

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Trustees



Principal Office and OSCR contact address

19 Queen Square
Glasgow
G41 2BG

Bankers

Bank of Scotland
Teviot House
41 South Gyle Crescent
Edinburgh
EH12 9DR

Independent Examiner



Website

<https://rtntv.org>

The Trustees are pleased to present their report together with the Accounts of the charity for the year ended 31 May 2025.

Status of Charity and Governing Document

RTN TV SCIO (also referred to as “the SCIO” or “the charity”) was established by Constitution and registered by the Office of the Scottish Charity Regulator (‘OSCR’) on 20 May 2022 as a Scottish Charity No. SC051746.

Trustees

The Trustees who served during the year and to the date of this Report are shown on page 1.

Appointment of Trustees

Trustees are appointed, retire and reappointed in accordance with the provisions as outlined in the SCIO Constitution. The appointment procedure and induction process ensures that the charity comprises Trustees who have appropriate qualifications, areas of expertise and experience, and who are clear about their role. As part of their induction programme, new Trustees are required to understand their statutory responsibilities.

Organisational structure

The Trustees are responsible for the overall direction of the charity and serve on a voluntary basis. They meet regularly throughout the year to monitor performance, review key developments and ensure that appropriate systems and controls are in place to safeguard the charity’s assets and reputation.

Charitable purposes and activities

The purposes of the charity can be found in Section 4 of its Constitution and include the advancement of the Christian faith to a global audience which, in practical terms, is achieved using an internet platform to disseminate Bible teaching and education alongside sourcing and producing suitable programme content and arranging conference events.

Achievements and Performance

Significant highlights, events and developments of note both during the accounting year and in the current year include the following:

During the year

- the Trustees continued to develop and strengthen the charity’s digital broadcasting infrastructure in furtherance of its charitable purposes. The principal focus of activity during the year was the enhancement of technical capability, platform reliability and audience reach across RTN TV and its associated media services.
- a structured programme of server and application upgrades was undertaken to ensure that the charity’s systems remain aligned with current industry standards in relation to performance, security and operational stability. These upgrades were necessary to safeguard service continuity, reduce the risk of disruption and provide a scalable platform capable of supporting future growth.
- a rebuild of the charity’s online radio platform (<https://christianradio.io>) and modernisation to current technical standards which enabled the introduction of live broadcasting functionality. This enhancement materially improved the charity’s ability to deliver timely content and expand listener engagement.
- the onboarding of additional broadcasters to the video platform. This involved technical configuration, access management and practical support to ensure compliance with platform

standards. Increasing the number of broadcasters contributed to content diversity and broadened the charity's output.

- live streaming and technical broadcasting support was provided for conferences held in Scotland and England, delivering events to a global online audience on behalf of platform providers. These broadcasts extended participation beyond physical venues and strengthened the charity's international digital reach.

Since the year end

- investment in essential broadcasting equipment, including two Apple Mac laptops and professional microphones to support content production and live broadcasting. The new equipment was configured with appropriate broadcasting software to ensure operational consistency and production quality thereby strengthening the charity's technical capacity and a reduced reliance on outdated equipment.

The Trustees consider that the above activities have materially strengthened the charity's technical infrastructure and operational resilience with a strong foundation for sustainable development.

Future Plans

With digital modernisation having been identified as a priority, a key focus will be the upgrade and redevelopment of the charity's mobile applications which were originally built in 2020 and before the charity's formation. These applications require updating to align with current operating system standards, performance expectations and user requirements. Planned redevelopment is expected to improve audience accessibility, enhance reliability and increase supporter engagement, including improved interaction for donors accessing the charity's content via mobile devices.

The charity also intends to secure additional general operational support to assist with ongoing platform management including support with content uploads, video processing and compression, and other technical functions necessary to maintain smooth streaming performance and consistent service quality. Strengthening operational support is expected to enhance efficiency and ensure the charity can maintain high standards of delivery as activity expands.

The Trustees are committed to developing the charity's broadcasting capability in a sustainable and responsible manner in furtherance of its charitable purposes.

Financial Review

Principal sources of funding

The charity receives its funding by way of donations from viewers, listeners and supporters.

Results for the year

Per the *Statement of Receipts and Payments* on page 6, the charity reported Net Receipts (i.e. a Surplus) of £2,828 for the year ended 31 May 2025 (2024 - Surplus £3,730).

Reserves Policy

The Trustees' policy is to maintain Unrestricted Funds at a level sufficient to meet the charity's annual operating costs. At 31 May 2025, Unrestricted Reserves per the General Fund on page 7 amounted to £6,558 (2024 - £3,730) which represent the total donations received by the charity since its formation. Given the charity's infancy and nil expenditure to date, the level of unrestricted reserves was acceptable to the Trustees.

Independent Examiner

[REDACTED] was appointed as Independent Examiner in February 2026 and remains in office as Independent Examiner until further notice.

Approved by the Trustees on 20 February 2026 and signed on their behalf by:

[REDACTED]

Trustee

Independent Examiner's Report to the Trustees of RTN TV SCIO

I report on the Accounts of the charity for the year ended 31 May 2025 which are set out on pages 6 to 8.

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 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 was 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

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 (as amended) and
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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: 20 February 2026

RTN TV SCIO

Statement of Receipts and Payments *for the Year Ended 31 May 2025*

	Notes	Unrestricted Funds £	2025 Total £	2024 Total £
Receipts				
<i>Voluntary Income</i>				
Donations		2,828	2,828	2,568
Total Receipts		2,828	2,828	2,568
Payments				
<i>Charitable Expenditure</i>				
		-	-	-
<i>Governance Costs</i>				
		-	-	-
Total Payments		-	-	-
Net Receipts for the year		2,828	2,828	2,568

The Notes on page 8 form an integral part of these Accounts

RTN TV SCIO

Statement of Balances *as at 31 May 2025*

	Notes	Unrestricted Funds £	2025 Total £	2024 Total £
Bank and Cash in Hand				
Opening balances		3,730	3,730	1,162
Net Receipts for the year		2,828	2,828	2,568
Closing Balances		6,558	6,558	3,730
Reserves				
General Fund		6,558	6,558	3,730
Closing Balances		6,558	6,558	3,730
Other Assets				
Fixed Assets		-	-	-
Debtors		-	-	-
		-	-	-
Liabilities				
		-	-	-
		-	-	-

Approved by the Trustees on 20 February 2026 and signed on their behalf by:

Trustee

Trustee

The Notes on page 8 form an integral part of these Accounts

1. Basis of Accounting

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds

For the purpose of the *Statement of Receipts and Payments* (page 6) and the *Statement of Balances* (page 7), Funds are defined as follows:

Unrestricted funds comprise donations, grants and other income received for the objects of the charity without further specified purpose and are available as General funds.

VAT

The charity is not registered for VAT and accordingly, expenditure includes VAT where appropriate.

2. Charitable Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

3. Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

4. Trustees' Remuneration and Expenses

No Trustees nor any persons connected with them received remuneration or reimbursed expenses during the year.