Edinburgh Hospital Broadcasting Service

The Trustees' report and Financial Statements for the year ended 31st December 2025

Company Number: SC138993

Charity Number: SCO11774

Edinburgh Hospital Broadcasting Service
The Directors' Report and Financial Statements
for the year ended 31st December 2025

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Edinburgh Hospital Broadcasting Service
Reference and Administrative Details

Company Registration	Edinburgh Hospital Broadcasting Service Company Limited by Guarantee (No: SC138993)
Charity Registration	Scottish Charity (Registration No: SCO11774)
HM Revenue & Customs	Charity Reference CR41305
Registered Office	Western General Hospital Crew Road South Edinburgh, EH4 2XU
Business Address	Western General Hospital Crew Road South Edinburgh, EH4 2XU
Website Address	www.reddotradio.co.uk
Board of Trustees	Malcolm Kirby (Chairman) *re-elected March 2025* Graeme Donald (Treasurer) *elected March 2024* Cameron Orr (Station Manager) *elected March 2025*
Company	Secretary Malcolm Kirby
Principal Bankers	Bank of Scotland, 145 St Johns Road, Edinburgh, EH12 7SE
Independent Examiner	Heather Moore HMM Accounting Services Ltd 1 West Haugh Cottages Newbridge EH28 8LA

Edinburgh Hospital Broadcasting Service
The Trustees' Report for the year ended 31st December 2025

The Trustees' Report:

The Trustees, who are also the Directors for the purpose of the Companies Acts, and who are also the Members of the Executive Committee for the purposes of the Memorandum and Articles of Association, present their annual report with the financial statements of the charity for the year ended 31st December 2024.

Reference and Administrative Details:

Specific reference and administrative details are presented on page 1

Structure, Governance and Management:

Constitution
Edinburgh Hospital Broadcasting Service (EHBS) was incorporated on the 23rd June 1992. The Company is a Company limited by Guarantee without share capital. The company's objects and powers are prescribed by its Memorandum of Association and it is governed in accordance with its Articles of Association Pursuant to section 13(2) of the Charities and Trustee Investment (Scotland) Act 2005, the company is entitled to describe itself as a Scottish Charity.

Membership
Membership is by application to, and approval by, the Trustees. The Charity's Memorandum and Articles of Association prohibit the distribution of any dividend. The liability of each member in the event of winding up is limited to £1.

Trustees
The management of the Charity and the safeguarding of its assets is the responsibility of a Board of Trustees. The Trustees are appointed, elected, or co-opted, in accordance with the terms of the Memorandum and Articles of Association. Ordinary Trustees serve two-year terms. The Trustees as at the 31st December 2025, their offices and the dates of those who were appointed or resigned during the year, are set out on page 1.

Induction and training of new Trustees
New Trustees are fully briefed on the terms of their appointment and on their duties and responsibilities.

Organisational Structure
The Trustees meet regularly to determine the strategic direction and policies of the charity and to conduct their responsibility for the day to day operation and administration of the charity.

Related Parties
There have been no transactions with related parties during the year ended 31st December 2025. No Trustee had a pecuniary interest in the operations, or the activities, of the charity during the year.

Risk management policy
The Trustees review on a regular basis the major risks to which the charity is exposed. The Trustees have assessed the major risks, in particular those relating to the operations and finances of the charity and are satisfied that appropriate systems and procedures are in place to mitigate exposure to the major risks.

Objectives and Principle Activities:

Charitable objectives and activities
The principle objects of the charity, and defined in its Memorandum and Articles of Association are

> to provide entertainment, education and information for patients and staff in hospitals and like establishments by means of radio programmes, to maintain operation independent of outside influence

EHBS makes and broadcasts radio programmes to hospitals in the Edinburgh area. The service is provided daily and is operated independently. EHBS's studios are located at the Western General Hospital, and its programmes are distributed to other hospitals, including the Royal Victoria Building and the Royal Infirmary of Edinburgh, by way of dedicated lines.

Volunteers and donated service
In pursuing the Charity's objectives, the Trustees depend considerably on the contribution of volunteers. EHBS has been supported by volunteers in the entire operation of its services during the year. It would not be possible for the hospital broadcasting service to continue to operate without this voluntary support. These contributions are greatly appreciated.

Achievements and Performance:

During the year the charity achieved its objective to provide a radio service throughout the year. In addition it has assisted the Estates Department in repairing a number of the bedside radio panels. Two more locations have been added to the internal digital distribution network meaning even more patients have the service available at the bedside. Membership numbers are growing steadily.

Financial Review:

Financial Reporting
The Statutory Financial Statements for the year ended 31st December 2025 have been prepared in accordance with the revised "Statement of Recommended Practice (SORP) Accounting and Reporting by Charities" (effective January 2015) the "Financial Reporting Standard for Smaller Entities" (effective January 2015) and applicable law.

Financial Performance
The net movement in funds for the current year shows a surplus of £2,673 (2024 – Deficit £824). This represents an increase in Reserves to £27,446 from £24,773 in 2024. Full details of the Accounts can be found on Pages 8 to 13.

Principal Funding sources
Aside from member subscriptions and income generated by fundraising activities, mainly the 100club, the principal funding source for the charity was by way of donation from Lothian Health Board as reimbursement for the cost of connection to dedicated telecoms lines and, once again, a generous donation from Lothian Regional Transport Employees' Association and a number of donations from patients. We would like to thank all our Members and Funders for their continued support each year.

Principal Financial Management policies
The board of trustees aims to cover ordinary working expenses from income over a financial cycle. Funds are administered in terms of an Unrestricted General Fund and a Designated Capital Reserve Fund.

Reserves Management policies
The board of trustees have devised and operate a reserve management policy. The Capital Reserve Fund has been established at the discretion of the trustees out of the accumulated surplus unrestricted funds for the specific purpose of providing a contingency reserve amounting to approximately two years of the charity's ordinary operating expenses. An additional Designated Reserve Fund for the premises relocation has now been utilised and reduced to zero.

Future Developments:

Within the limitations of funding, the Trustees intend to continue all current activities for the foreseeable future.

Statement of Trustees' responsibilities in relation to the Financial Statements:

Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charity for the period. In preparing those Financial Statements, the Trustees are required to:

. • select suitable accounting policies and then apply them consistently,
. • make judgements 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 charity will continue in operation

The Trustees are responsible for maintaining 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 Financial Statements comply with the Companies Act. 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 approval of their report:

In approving their report, The Trustees confirm that it has been prepared in accordance with the Charity's constitution, the recommendations of the "Statement of Recommended Practice Accounting and Reporting by Charities (effective January 2019)", the Financial Reporting Standard for Smaller Entities (effective January 2019), and applicable law

The report was approved by the Board of Trustees, and signed on its behalf by

Malcolm Kirby
Chairman

Date: 31/03/2026

Edinburgh Hospital Broadcasting Service
The Independent Examiner's Report

The Independent Examiner's Report to the Trustees

I report on the accounts of Edinburgh Hospital Broadcasting Service for the year ended 31st December 2025, which are set out on the following pages.

The 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), and the Companies Act 2006.

The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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

The basis of the 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 in an audit, and consequently I do not express an audit opinion on the view given by the accounts

The 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 i) to keep accounting records in accordance with section 44(1) (a) of the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and ii) to prepare accounts which accord with the accounting records and which comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006, 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

Heather Moore
HMM Accounting Services Ltd
1 West Haugh Cottages
Newbridge
EH28 8LA

Date: 31/03/2026

Edinburgh Hospital Broadcasting Service
Statement of Financial Activities
For the year ended 31st December 2025

	Notes	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	2	4,700	2,664	7,364	5,674
Fundraising Income	3	1,008	0	1,008	1,066
Other	4	50	0	50	70
Total Income		**5,758**	**2,664**	**8,422**	**6,810**
Expenditure:					
Raising funds	5	500	0	500	520
Charitable activities	6	2,051	2,664	4,715	6,755
Governance	7	534	0	534	359
Total Expenditure		**3,085**	**2,664**	**5,749**	**7,634**
Net Income / (Expenditure) before transfers		**2,673**	**0**	**2,673**	**(824)**
Transfers between funds		**0**	**0**	**0**	**0**
Net Movement in Funds		**2,673**	**0**	**2,673**	**(824)**
Reconciliation of Funds:					
Total Funds Brought Forward		18,773	6,000	24,773	25,597
Total Funds Carried Forward	12	**21,446**	**6,000**	**27,446**	**24,773**

Statement of total recognised gains and losses
All income and expenditure relate to continuing activities. The charity has no recognised gains or losses other than those stated in the Income and Expenditure Account, as above

Edinburgh Hospital Broadcasting Service
Balance Sheet Statement
As at 31st December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets:					
Tangible Fixed Assets	9		0		0
Current Assets:					
Debtors	10	309		139	
Cash at bank and in hand		27,971		25,209	
		28,280		25,348	
Liabilities:					
Creditors: Amount falling due within one year	11	(834)		(575)	
Net Current Assets			27,446		24,773
Total Net Assets			**27,446**		**24,773**
The Funds of the Charity:					
Restricted Funds General			6,000		6,000
Unrestricted Funds			21,446		18,773
Total Charity funds	12		**27,446**		**24,773**

Trustees' approval of the Financial Statements:

1. The Trustees confirm that for the financial year ending 31 December 2025, the charitable company was entitled to exemption from audit as conferred by section 477 of the Companies Act 2006
2. The Trustees confirm that no members have required the charitable company to obtain an audit of the Financial Statements for the financial year, pursuant to section 476 of the Companies Act 2006
3. The Trustees acknowledge their responsibilities for (i) ensuring that the charitable company keeps proper accounting records which comply with section 386 and 387 of the Companies Act 2006, and (ii) for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its income and expenditure during the financial year in accordance with section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirement of the Companies Act relating to accounts, so far as applicable to the charitable company
4. The Trustees confirm that the Financial Statements have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2019)

The Financial Statements were approved by the Board of Trustees, and signed on its behalf by

Malcolm Kirby
Chairman

Date: 31/03/2026

Edinburgh Hospital Broadcasting Service
Notes to the Financial Statements
As at 31st December 2025

1 Accounting policies

Basis of preparation
The Financial Statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2019) and applicable law. The principle accounting policies are as follows

Preparation of the accounts as a going concern basis
The Trustees are of the view that the immediate future of the Charity is secured and on this basis the assessment of the Trustees is that the Charity remains a going concern.

Incoming resources
Incoming resources are recognised when there is legal entitlement to the income, a certainty of receipt and the amount is reasonably quantifiable. It is the Trustees' policy to include detail of all resource becoming available to the charity in the Income and Expenditure Account and to account for them according to categories of income in the Statement of Financial Activities. Voluntary income comprises membership subscriptions, donations and gifts. Gifts in kind and donated services of facilities are included where the value to the charity can be quantified. The value of the service given by volunteers is not included. Activities for generating funds comprises income from fundraising events. Investment income comprises bank deposit account interest and is included when receivable

Expended Resources
Expended resources are recognised when there is a legal or constructive obligation to pay. It is the Trustees' policy to include detail of all expended resources in the Income and Expenditure Account and to account for them according to the activities or functional categories to which they relate within the Statement of Financial Affairs. Costs of generating funds include specifically identifiable costs of fundraising. Costs of Charitable activities include all costs incurred in operating the Hospital Broadcasting Service for its beneficiaries. Governance costs comprise the costs associated with running the charity and include expenditure associated with constitutional and statutory requirements together with more general administrative expenses.

Accounting for Funds
It is the Trustees' policy to define funds in terms of, those which are of an unrestricted nature, those of a designated nature and those of a restricted nature. Unrestricted funds are those which are available for uses in accordance with the general charitable objectives of the Charity, at the discretion of the Trustees. Designated funds are those set aside by the Trustees out of the unrestricted general funds for specific purposes. Restricted funds are those subject to specific restrictions imposed by the Donors.

Stocks
Stocks comprise branded goods used for promotional purposes. Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

Taxation
EHBS is a registered charity and as such it is exempt from Corporation Tax on its charitable activity. The Charity is not registered for purpose of Value Added Tax and accordingly expenditure and fixed asset acquisitions are stated inclusive of VAT, where appropriate

Tangible Fixed Assets and Depreciation
The tangible fixed assets comprise a Record Collection, Studio and Broadcasting equipment. The Tangible Fixed Assets are stated at cost or valuation less depreciation. Depreciation is provided for at annual rates calculated to write-off the book value over each asset's expected useful economic life, as follows

Equipment 25% of cost, per annum (straight line method)

2 Donations and legacies

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Membership Subs	730	0	730	590
NHS - Landline Refund	0	2,664	2,664	3,552
LRT Donation	450	0	450	800
Other Donations Received	3,302	0	3,302	732
Gift Aid	218	0	218	0
	4,700	**2,664**	**7,364**	**5,674**

3 Income from Fundraising

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Income from Fundraising	1,008	0	1,008	1,066
	1,008	**0**	**1,008**	**1,066**

4 Income from other trading activities

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Other Income	50	0	50	70
	50	**0**	**50**	**70**

5 Raising Funds

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Winners	500	0	500	500
Fundraising Expenses	0	0	0	20
	500	**0**	**500**	**520**

6 Charitable Activities

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
BT - Telecom Landline	0	2,664	2,664	3,552
Programme Materials	35	0	35	0
IT Expenses	0	0	0	0
Broadcast Licence	740	0	740	738
Subscriptions	50	0	50	50
Insurances	578	0	578	639
Equipment Repairs & Renewals	287	0	287	172
Stationery & Postage	220	0	220	0
Advertising & Marketing	124	0	124	1,604
Bank Charges	17	0	17	0
	2,051	**2,664**	**4,715**	**6,755**

7 Governance

	Unrestricted Activities £	Restricted Activities £	Total 2025 £	Total 2024 £
Governance	34	0	34	34
Accountancy	500	0	500	325
AGM & Sundry	0	0	0	0
	534	**0**	**534**	**359**

8 Staff emoluments and Directors remuneration

There were no employees during this year or last year. No Trustees received any remuneration or expenses for this year or last year. No payments were made to any pension funds or pension schemes during the period or the previous period.

9 Fixed Assets and Depreciation

	Equipment £
Cost	
As at 1 January 2025	26,236
Additions	
Disposal	
As at 31 December 2025	**26,236**
Depreciation	
As at 1 January 2025	26,236
Disposal	
Charge for the year	
As at 31 December 2025	**26,236**
Net Book Value	
At 31 December 2025	**0**
At 31 December 2024	**0**

10 Debtors: Amount falling due within one year

	2025 £	2024 £
Accrued Income	165	0
Prepayments	144	139
	309	**139**

11 Creditors: Amount falling due within one year

	2025	2024
	£	£
Sundry Creditors	300	250
Accruals	534	325
	834	**575**

12 Movement in funds

	As at 01/01/25	Income	Expenses	Transfer between funds	As at 31/12/25
	£	£	£		£
Unrestricted Funds	18,773	5,758	(3,085)	0	21,446
Restricted Funds	6,000	2,664	(2,664)	0	6,000
Total Funds	**24,773**	**8,422**	**(5,749)**	**0**	**27,446**