HEARTSONG LIVE SCIO

Trustees' Annual Report

January 2025-January 2026







Charity contact information

Your charity's name Heartsong Live

Scottish Charity Number: SC053098

Address 66 Chuckethall Road

Postcode EH54 8FB

Telephone number 07305080411

Email address hello@heartsonglive.co.uk

Website https://heartsonglive.co.uk/

Twitter / Facebook / Social Media profile name

Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

1. Ruke Amata
2. Valerie Lolomari
3. Ighofimini Franklyn Emeseh
4. Anita Doi

Objectives and Activities

Heartsong Live was established to advance the arts, culture and the Christian faith through broadcasting, media, music, creative development and community engagement. We use radio and other media platforms to inspire, educate and connect people, while creating opportunities for children, young people, women and creatives to develop their confidence, skills and voices.

Broadcasting remains central to our work. Heartsong Live Radio provides faith-based and inspirational programming, music, interviews, conversations and community-focused content. We also use our platform to give greater exposure to independent artists, creatives, authors, local businesses, community organisations and individuals whose work and stories can benefit and inform our listeners.

Our work during the year extended beyond the radio studio. Through our Media Makers programme, children and young people gained practical experience in areas including radio, podcasting, presenting, interviewing, storytelling and digital media. The programme helps participants develop communication, creativity, teamwork and confidence, while introducing them to skills that can support their future education and employment.

We organised RISE, bringing women together for talks, conversations and activities focused on encouragement, personal development and connection. We also organised a Christmas pantomime, giving children and families an opportunity to experience live performance and enjoy a shared community celebration.

Our Multicultural Week celebrated the different cultures represented within our communities through music, stories, conversations and cultural exchange. It provided opportunities for people from different backgrounds to share their experiences and learn more about one another.

Throughout the year, we interviewed local businesses and community organisations, using our broadcasting platform to introduce their work to listeners and strengthen connections within the communities we serve.

Volunteers are an important part of Heartsong Live and contribute to broadcasting, programme production, events and community activities. Their involvement also provides opportunities to gain experience, develop skills and build confidence.

Our community programmes are open and inclusive, and participation is not dependent upon a person’s faith or religious background. Through broadcasting, training, events and community activities, we seek to widen access to media and the arts, strengthen community connections, encourage cultural exchange and provide platforms for voices and stories from across our communities.

The trustees remain committed to developing Heartsong Live as a broadcasting organisation and community resource, using our media platforms, creative activities and experience to further our charitable purposes and deliver public benefit.

Structure, governance and management

Type of governing document

Heartsong Live is governed by its Constitution, which sets out the charity's purposes, governance structure and the rules under which it operates. The Constitution defines the powers and responsibilities of the trustees and provides the framework for the management and administration of the charity. The trustees are responsible for ensuring that Heartsong Live operates in accordance with its Constitution and continues to further its charitable purposes.

Trustee recruitment and appointment

Trustees are appointed in accordance with the charity's Constitution. When recruiting trustees, the charity considers the skills, experience and knowledge needed to support its work and future development. Prospective trustees are expected to understand and support the charity's purposes, values and responsibilities.

The charity seeks to maintain a board with a suitable mix of skills, backgrounds and experience, including knowledge relevant to broadcasting, media, community engagement, governance and organisational development.

No external organisation has the right to appoint trustees to the charity.

Achievements and performance

During the financial year, Heartsong Live continued to use broadcasting, media, music, events and community activities to advance its charitable aims. Our work focused on extending access to inspirational broadcasting, developing media and communication skills, providing platforms for community voices and creating opportunities for people to connect through arts, culture and faith.

Expanding our broadcasting reach

One of our biggest achievements during the year was the expansion of Heartsong Live's DAB broadcasting into Inverclyde, Rugby and Loughborough. This increased our geographical reach and enabled more people to access our faith-based, inspirational and community-focused programmes.

We also broadcast live from an outdoor festival at Gordon Castle, taking Heartsong Live beyond the studio and engaging directly with people in a public setting. This allowed us to introduce the station to new audiences and demonstrate how radio can be used to connect with communities.

Throughout the year, we continued to produce and broadcast music, interviews, conversations, faith-based programmes and community content. We interviewed local

businesses, creatives, community organisations and individuals, giving them an opportunity to tell their stories, talk about their work and reach a wider audience.

Developing children and young people

Through Media Makers, we provided children and young people with practical opportunities to experience radio and media. Activities included presenting, interviewing, podcasting, communication, storytelling and other creative media skills.

The programme gave participants opportunities to try unfamiliar activities, work with others, express their ideas and become more confident using their voices. It also introduced children and young people to practical media skills and possible future pathways within broadcasting and the creative industries.

Bringing people and cultures together

Our Multicultural Week used music, interviews, stories and conversations to celebrate the different cultures represented within our communities. People were able to share aspects of their heritage and experiences with listeners, helping to increase representation and encourage greater understanding between people from different backgrounds.

We also organised RISE for women, creating a space for women to come together, hear from speakers, participate in conversations and connect with others.

Our Christmas pantomime brought children and families together through live performance and community celebration, widening access to an enjoyable arts and cultural experience.

Our volunteers

Volunteers remained central to the work of Heartsong Live. During the year, we recruited five new volunteers, strengthening our capacity to deliver broadcasting and community activities.

Volunteers contributed their time and skills to areas including radio, programme production, events and community engagement. In return, they gained opportunities to develop practical experience, improve their communication and media skills, build confidence and contribute to work that benefits the wider community.

Their contribution has enabled Heartsong Live to extend what we can deliver and bring a wider range of voices, experiences and skills into the organisation.

The difference our work has made

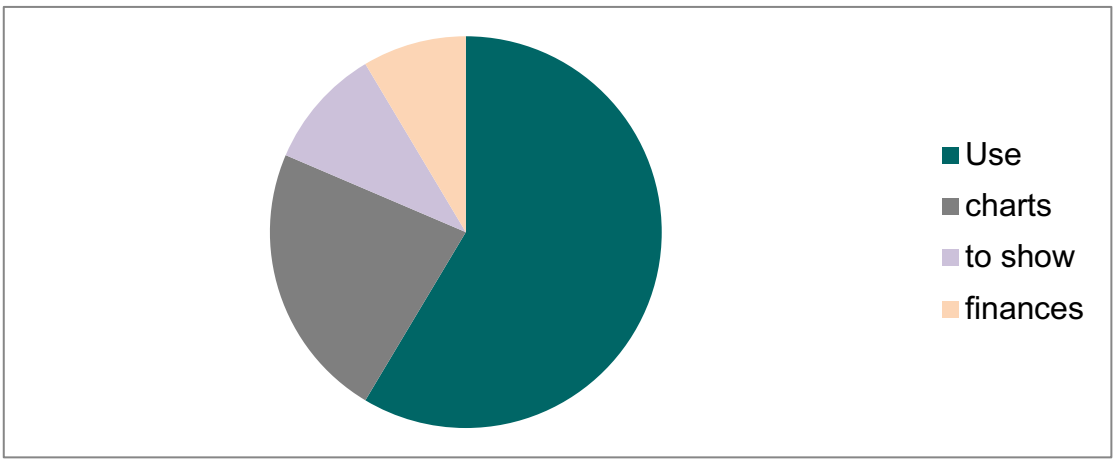
Across these activities, Heartsong Live has created more opportunities for people to participate in media rather than simply consume it. Children and young people have had opportunities to learn and practise new skills, volunteers have gained practical experience, women and families have been brought together through events, and local businesses, creatives and community voices have been given a platform to reach wider audiences.

The expansion of our broadcasting has also enabled Heartsong Live to serve new geographical communities while continuing to provide faith-based and inspirational content to our listeners.

These achievements reflect our continuing commitment to using broadcasting, arts, culture and community participation to inspire people, develop skills, amplify voices and strengthen connections within the communities we serve.



Financial review



Statement of the charity's policy on reserves

Heartsong Live is primarily listener-funded and also receives grant funding to support specific projects and the running of the charity. As some funding is restricted to particular activities, the trustees aim to build and maintain an appropriate level of unrestricted reserves to help meet essential operating costs and provide financial stability during periods when income may fluctuate.

The trustees review the reserves position at least annually as part of the budgeting and financial planning process. This includes reviewing unrestricted income, expected listener support and other income, committed expenditure, grant-funded activities, future operating costs and financial risks. The level of reserves required will be reviewed as the charity's activities and financial commitments develop.

Details of any deficit

There were no deficits on any of the charity's funds during the financial year.

Donated facilities and services

The charity did not receive any donated facilities or services during the financial year.

Future plans

The coming year will mark Heartsong Live's 10th anniversary. Our plans for the year have been developed around the charity's constitutional objectives and our commitment to broadcasting, creative development, faith and community engagement.

10th Anniversary and Fundraising Dinner
We plan to celebrate ten years of Heartsong Live through anniversary activities and a fundraising dinner. This will help strengthen the charity's sustainability, engage existing and new supporters and enable us to continue developing our broadcasting and community work. This supports our objectives to develop Heartsong Live as a dynamic broadcasting and media organisation and extend its contribution to the communities we serve (Objectives 4.2 and 4.6).

Conference
We plan to deliver a conference bringing people together around faith, creativity, learning and personal development. It will provide opportunities for speakers, creatives and participants to share knowledge, experiences and ideas. This supports our objectives around Christian events, community connection and providing platforms that inspire, educate and empower (Objectives 4.2, 4.7 and 4.8).

Heartsong Live Academy
A major priority will be developing the Heartsong Live Academy for children and young adults. Through practical training in radio, podcasting, presenting, communication, storytelling and digital media, participants will develop creative, personal and employability skills. This directly supports our commitment to developing the capacity and skills of children, young adults and creatives (Objective 4.1).

Corporate Wellbeing Sessions
We intend to develop wellbeing sessions for workplaces, using conversations, learning and creative engagement to support people and strengthen connections. This will extend the reach of our educational and inspirational activities and develop new ways for Heartsong Live to engage with the wider community (Objectives 4.2 and 4.6).

Roadshows and Community Broadcasting
We plan to deliver more roadshows and outside broadcasts, taking Heartsong Live into communities and creating opportunities to engage directly with listeners, local businesses, creatives and community organisations. This supports our objectives around community connection, broadcasting and providing platforms for community voices (Objectives 4.2, 4.6 and 4.9).

Creative Workshops and Training
We will expand workshops and training for creatives, women, children and young adults, including opportunities to develop media, communication and creative skills. This supports our objectives to develop skills and confidence and increase opportunities for underrepresented voices within media and the creative industries (Objectives 4.1 and 4.5).

Worship Nights
We plan to organise worship nights featuring music, worship and opportunities for Christian artists and creatives to participate and perform. These activities will further our objective of advancing the Christian faith through music, worship, events and other forms of media and creative expression (Objectives 4.7 and 4.8).

Collaboration with Churches and Other Organisations
We will strengthen relationships with churches, charities, community groups and other organisations, developing opportunities for joint events, community activities and media partnerships. This directly supports our objectives around collaboration, community connection and supporting churches and community groups to use media to share their work and message (Objectives 4.2 and 4.9).

Local Events Directory
We plan to develop a directory of local events and activities, helping listeners discover what is happening within their communities and giving churches, creatives, community groups and other local organisations greater visibility. This supports our objectives around strengthening community connections and providing platforms through which organisations can communicate with wider audiences (Objectives 4.2 and 4.9).

Together, these plans will help Heartsong Live build on its first ten years while remaining focused on its charitable purposes: developing people, widening participation in media and the arts, supporting community voices, encouraging cultural connection and advancing the Christian faith through broadcasting and creative activities.

Additional information

Heartsong Live provides public benefit through broadcasting, media training, arts, cultural activities and community engagement. Our radio and digital content is available to the wider public and provides faith-based, educational, inspirational and community-focused programming.

Children and young adults benefit from opportunities to develop practical media, communication and creative skills, while women, creatives and volunteers gain opportunities to build confidence, develop skills and participate in broadcasting and community activities.

We provide platforms for independent artists, local businesses, churches, community organisations and underrepresented voices to share their work and stories with wider audiences. Our events, multicultural activities, live broadcasts and community programmes also create opportunities for people from different backgrounds to connect, participate in the arts and learn from one another.

While our Christian faith informs our broadcasting and values, participation in our wider community programmes is open to people regardless of faith or background. The trustees consider the public benefit of the charity when planning activities and ensure that its work continues to further its charitable purposes.

Declaration

Signed on behalf of the charity trustees:



Print name	Ruke Amata
Designation	Trustee
Date	30.10.26

Scottish Charity Number: SC053098

Heartsong Live SCIO

Trustees' Annual Report and Financial Statements

for the year ended 31 January 2026

Prepared in accordance with the Charities SORP (FRS 102) and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Crownking Accounting Services

International Accountants

40 Brookfield House, Selden Hill, Hemel Hempstead, Herts HP2 4FA

Heartsong Live SCIO

Contents

for the year ended 31 January 2026

Section

Legal and administrative information
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Financial Statements
Detailed Income and Expenditure (management information – not part of the statutory accounts)

Receipts and payments accounts in OSCR format (alternative basis – not part of the SORP accounts; file one basis only)

Heartsong Live SCIO

Legal and administrative information

for the year ended 31 January 2026

Charity name	Heartsong Live SCIO
Scottish charity number	SC053098
Constitutional form	Scottish Charitable Incorporated Organisation (SCIO)
Date of registration	31 January 2024

Charity trustees

The following persons served as charity trustees during the year and up to the date of approval of this report:

Ruke Amata	Trustee (signs the report and balance sheet)
Ighofimini Franklyn Emese	Trustee
Valerie Lolomari	Trustee
Anita Doi	Trustee

Principal office

66 Chuckethall Road
Livingston
EH54 8FB

Independent examiner

Ayo Oyebade, FAIA
Association of International Accountants
Crownking Accounting Services
International Accountants
40 Brookfield House
Selden Hill
Hemel Hempstead, Herts
HP2 4FA

Bankers

Bank of Scotland

Independent Examiner's Report to the Trustees of Heartsong Live SCIO

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements pages of this document.

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)(a) to (c) 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 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.

Ayo Oyebade

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Ayo Oyebade, FAIA
Association of International Accountants
Crownking Accounting Services
International Accountants
40 Brookfield House
Selden Hill
Hemel Hempstead, Herts
HP2 4FA

Date: Thirty October 2026

Heartsong Live SCIO

Statement of Financial Activities (incorporating the Income and Expenditure Account)

for the year ended 31 January 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:					
Donations and legacies	2	29,606	17,566	47,172	3,399
Charitable activities	3	5,737	-	5,737	-
Total income and endowments		**35,343**	**17,566**	**52,909**	**3,399**
Expenditure on:					
Charitable activities	4	35,589	17,566	53,155	3,324
Total expenditure		**35,589**	**17,566**	**53,155**	**3,324**
Net income / (expenditure) before transfers		**(246)**	**-**	**(246)**	**75**
Transfers between funds	12	-	-	-	-
Net movement in funds		**(246)**	**-**	**(246)**	**75**
Reconciliation of funds:					
Total funds brought forward		75	-	75	-
Total funds carried forward		**(171)**	**-**	**(171)**	**75**

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. All of the prior year income and expenditure related to unrestricted funds (see note 13).

The notes on the following pages form part of these financial statements.

Heartsong Live SCIO

Balance Sheet

as at 31 January 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets		-	-
Total fixed assets		-	-
Current assets			
Debtors	9	551	250
Cash at bank and in hand		753	-
Total current assets		1,304	250
Liabilities			
Creditors: amounts falling due within one year	10	(1,475)	(175)
Net current liabilities		(171)	75
Total assets less current liabilities		(171)	75
Total net liabilities		**(171)**	**75**
The funds of the charity			
Restricted funds	12	-	-
Unrestricted funds – general	12	(171)	75
Total charity funds		**(171)**	**75**

The financial statements were approved by the trustees on 5 October 2026 and signed on their behalf by:

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Ruke Amata

Charity Trustee

The notes on the following pages form part of these financial statements.

Heartsong Live SCIO

Notes to the Financial Statements

for the year ended 31 January 2026

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition, effective 1 January 2019) – (the Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Heartsong Live SCIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the charity, and are rounded to the nearest £1.

The trustees have taken advantage of the exemption available to smaller charities from preparing a statement of cash flows. The accounting period began on 1 February 2025 and therefore the Charities SORP 2026 (effective for periods beginning on or after 1 January 2026) has not been applied; it will apply to the charity's accounts for the year ending 31 January 2027.

1.2 Going concern

At the balance sheet date the charity had net liabilities of £171. The trustees have considered the charity's forecasts, secured grant funding and the continued support of its donors for a period of at least twelve months from the date of approval of these financial statements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt the going concern basis of accounting in preparing the financial statements. [Trustees to confirm; if a material uncertainty exists it must be disclosed here.]

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general purposes of the charity. Restricted funds are funds subject to specific restrictions imposed by donors or funders, or which have been raised for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The purpose of each restricted fund is set out in note 12.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and gifts are recognised when received unless the charity has been notified in advance of a donation to which it is legally entitled, in which case the income is recognised when entitlement is confirmed and the amount can be measured reliably. Gift Aid recoverable on donations is recognised at the same time as the related donation.

Grants receivable are recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably. Where a grant is received in advance of the charity meeting performance conditions, or where the funder specifies that the grant must be used in a future period, the income is deferred and included in creditors until the conditions are met. Grants for specified purposes are credited to restricted funds.

Income from charitable activities comprises fees for broadcasting, airtime, media services and training and is recognised in the period in which the service is provided.

Donated services and facilities are recognised as income at their estimated value to the charity when received, with an equivalent amount recognised in expenditure, where the value can be measured reliably. No amounts are included in these financial statements for the services provided by volunteers.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under headings that aggregate all costs related to the category and is stated inclusive of any irrecoverable VAT.

Expenditure on charitable activities includes the direct costs of broadcasting, producing programmes, delivering wellbeing sessions, media training and community events, and an allocation of support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include premises, office and professional costs. Governance costs comprise the costs of independent examination, preparation of the statutory accounts and compliance with constitutional and statutory requirements. As the charity undertakes a single charitable activity, all support and governance costs are allocated to that activity.

1.6 Tangible fixed assets

Items of equipment are capitalised where the cost exceeds £2,000 and the asset has an expected useful life of more than one year; items below this threshold are charged to expenditure in the year of purchase. Capitalised assets are stated at cost less accumulated depreciation, which is provided to write off the cost of each asset evenly over its expected useful life of four years. The charity held no tangible fixed assets at either balance sheet date. [Trustees to confirm the threshold.]

1.7 Debtors, cash and creditors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

The charity is a registered Scottish charity and is exempt from taxation on its income and gains to the extent that these are applied to its charitable purposes. The charity is not registered for VAT and irrecoverable VAT is included in the expenditure to which it relates [confirm VAT status].

1.10 Judgements and key sources of estimation uncertainty

In preparing the financial statements the trustees have made judgements about the recognition of grant income (in particular whether performance conditions have been met at the year end) and the classification of expenditure between restricted and unrestricted funds. No other significant estimates have been required.

2 Income from donations and legacies

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Donations and gifts	18,978	-	18,978	-
Other donations and miscellaneous income	10,628	-	10,628	3,399
Grants receivable:				
Grant – West Lothian Council	-	5,000	5,000	-
Grant – Scottish Bible Society	-	3,000	3,000	-
Grant – The National Lottery Community Fund	-	9,566	9,566	-
	29,606	**17,566**	**47,172**	**3,399**

Grants totalling £17,566 were received for the specific purposes described in note 12 and have been credited to restricted funds. In the prior year all income was unrestricted.

3 Income from charitable activities

	2026	2025
	£	£
Broadcasting, media and training services	5,737	-
	5,737	**-**

Income from charitable activities is unrestricted and comprises fees for airtime, media production, training and related services provided in furtherance of the charity's purposes.

4 Analysis of expenditure on charitable activities

	2026 £	2025 £
Direct costs of broadcasting and community programmes:		
Programme, broadcasting and project costs	24,386	-
Freelance and subcontractor costs	204	-
Presenter and sessional fees	480	-
Travel and subsistence	6,500	-
Advertising and publicity	959	-
Total direct costs	**32,529**	**-**
Support costs:		
Rent – studio and office premises	3,075	-
Rates	702	-
Stationery and printing	5,064	-
Subscriptions	1,863	219
Insurance	34	-
Bank charges	21	-
Consultancy fees	9,392	2,930
Total support costs	**20,151**	**3,149**
Governance costs:		
Independent examination and accountancy	475	175
Total governance costs	**475**	**175**
Total expenditure on charitable activities	**53,155**	**3,324**
Analysis by fund:		
Unrestricted funds	35,589	3,324
Restricted funds	17,566	-
	53,155	**3,324**

The charity undertakes a single charitable activity – broadcasting and community programmes – and all support and governance costs are therefore allocated to that activity.

5 Net movement in funds

	2026 £	2025 £
This is stated after charging:		
Independent examiner's fee – examination of the accounts	-	-
Independent examiner's fee – accountancy and other services	475	175
Depreciation	-	-

6 Staff costs and numbers

	2026 £	2025 £
Wages and salaries	-	-
Social security costs	-	-
Pension costs	-	-
	-	**-**

The charity had no employees during the year (2025: none). The average head count was 0 (2025: 0). Presenters and sessional workers are engaged on a self-employed basis and their fees are included in direct charitable expenditure. No employee received emoluments of more than £60,000.

7 Trustees' remuneration, benefits and expenses

No charity trustee received any remuneration or other benefits from the charity during the year (2025: £nil). No trustee was reimbursed expenses during the year (2025: £nil). [Trustees to confirm.]

8 Taxation

The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable purposes. No tax charge has arisen in the year.

9 Debtors

	2026	2025
	£	£
Other debtors	551	250
	551	**250**

All amounts fall due within one year.

10 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	475	175
Loan	1,000	-
	1,475	**175**

The loan is unsecured, interest-free, and repayable on demand . There is no deferred grant income at the year-end.

11 Analysis of net assets between funds

	Unrestricted	Restricted	2026 Total
	£	£	£
Tangible fixed assets	-	-	-
Current assets	1,304	-	1,304
Current liabilities	(1,475)	-	(1,475)
Net assets / (liabilities)	**(171)**	**-**	**(171)**

	Unrestricted	Restricted	2025 Total
	£	£	£
Current assets	250	-	250
Current liabilities	(175)	-	(175)
Net assets	**75**	**-**	**75**

12 Movements in funds

	At 1 Feb 2025	Income	Expenditure	Transfers	At 31 Jan 2026
	£	£	£	£	£
Restricted funds:					
West Lothian Council	-	5,000	(5,000)	-	-
Scottish Bible Society	-	3,000	(3,000)	-	-
The National Lottery Community Fund	-	9,566	(9,566)	-	-
Restricted funds brought forward (unallocated)	-	-	-	-	-
Total restricted funds	**-**	**17,566**	**(17,566)**	**-**	**-**
Unrestricted funds:					
General fund	75	35,343	(35,589)	-	(171)
Total funds	**75**	**52,909**	**(53,155)**	**-**	**(171)**
Check: restricted funds c/f agree to SoFA					-

Purposes of restricted funds

West Lothian Council – [Purpose of grant – Summer Camp]

Scottish Bible Society – [Purpose of grant – Corporate Promotion]

The National Lottery Community Fund – [Purpose of grant – Media Makers Live]

13 Comparative Statement of Financial Activities by fund

	Unrestricted £	Restricted £	2025 Total £
Donations and legacies	3,399	-	3,399
Charitable activities	-	-	-
Total income	**3,399**	**-**	**3,399**
Expenditure on charitable activities	3,324	-	3,324
Net income / (expenditure)	**75**	**-**	**75**
Total funds brought forward	-	-	-
Total funds carried forward	**75**	**-**	**75**

The prior period ran from the charity's registration on 31 January 2024 to 31 January 2025.

14 Related party transactions

There were no related party transactions during the year requiring disclosure (2025: none). []

15 Events after the end of the reporting period

There were no events after the end of the reporting period that require adjustment to, or disclosure in, these financial statements. []

16 Legal status of the charity

Heartsong Live SCIO is a Scottish Charitable Incorporated Organisation, registered charity number SC053098. The members of the SCIO have no liability to contribute to its assets in the event of a winding up. The charity's principal office is at 66 Chuckethall Road, Livingston, EH54 8FB.

Heartsong Live SCIO

Detailed income and expenditure account

for the year ended 31 January 2026

This schedule is management information and does not form part of the statutory financial statements.

	2026 £	2025 £
Income		
Donations and gifts	18,978	-
Grant – West Lothian Council	5,000	-
Grant – Scottish Bible Society	3,000	-
Grant – The National Lottery Community Fund	9,566	-
Other donations and miscellaneous income	10,628	3,399
Broadcasting, media and training services	5,737	-
Total income	**52,909**	**3,399**
Expenditure		
Direct charitable costs		
Programme, broadcasting and project costs	24,386	-
Freelance and subcontractor costs	204	-
Presenter and sessional fees	480	-
Travel and subsistence	6,500	-
Advertising and publicity	959	-
Total direct charitable costs	**32,529**	**-**
Support costs		
Rent – studio and office premises	3,075	-
Rates	702	-
Stationery and printing	5,064	-
Subscriptions	1,863	219
Insurance	34	-
Bank charges	21	-
Consultancy fees	9,392	2,930
Total support costs	**20,151**	**3,149**
Governance costs		
Independent examination and accountancy	475	175
Total governance costs	**475**	**175**
Total expenditure	**53,155**	**3,324**
Net income / (expenditure) for the year	**(246)**	**75**
	-	-

Enter charity name below

Enter SC No. below

Heartsong Live SCIO

SC053098

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date	to	Period end date
	1 February 2025		31 January 2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	29,606				29,606	3,399
Legacies					-	
Grants		17,566			17,566	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,737				5,737	
Loan received (see note C6)	1,000				1,000	
A1 Sub total	36,343	17,566	-	-	53,909	3,399
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	36,343	17,566	-	-	53,909	3,399
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,963	17,566			32,529	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	175				175	
Legal costs					-	
Other					-	
Support and other payments (see C6)	20,452				20,452	3,399
A3 Sub total	35,590	17,566	-	-	53,156	3,399
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	35,590	17,566	-	-	53,156	3,399
Net receipts / (payments)	753	-	-	-	753	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	753	-	-	-	753	-

Heartsong Live SCIO

SC053098

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-	-			-	-
	Surplus / (deficit) shown on receipts and payments account	753	-			753	-
						-	
						-	
	Cash and bank balances at end of year	753	-	-	-	753	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Other debtors	Unrestricted		551	250
		Total	-	551	250

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Loan received (see note C6)	Unrestricted	1,000	
	Accountancy fee accrued and unpaid	Unrestricted	475	175
		Total	1,475	175

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
Ruke Amata	Ruke Amata	30/10/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted (general) fund: available for use at the discretion of the trustees in furtherance of the charity's purposes.
Restricted funds: grants received for specific purposes and applied in full during the period [confirm] - West Lothian Council: [purpose of grant]; Scottish Bible Society: [purpose of grant]; The National Lottery Community Fund: [purpose of grant]. See Additional analysis (3).

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None			

C6 Other information

Basis: receipts and payments, under the Charities and Trustee Investment (Scotland) Act 2005 and regulation 9 of the Charities Accounts (Scotland) Regulations 2006. Last period, previously on the accruals basis, is restated [confirm].
Support and other payments £20,452: rent £3,075; rates £702; stationery and printing £5,064; subscriptions £1,863; insurance £34; bank charges £21; consultancy £9,392; paid out and recoverable (other debtors, B3) £301. Last period £3,399: subscriptions £219; consultancy £2,930; other debtors £250.
Loan received £1,000: outstanding at the period end and listed at B4 [confirm lender and terms].
Accountancy: the £175 paid was the fee owed at the last period end; this period's fee of £475 is unpaid and listed at B4. The charity had no employees.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations and gifts	18,978				18,978	
Other donations and miscellaneous income	10,628				10,628	3,399
					-	
					-	
Total	29,606	-	-	-	29,606	3,399
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
West Lothian Council		5,000	5,000	
Scottish Bible Society		3,000	3,000	
The National Lottery Community Fund		9,566	9,566	
			-	
Total	-	17,566	17,566	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Broadcasting, media and training services	5,737				5,737	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	5,737	-	-	-	5,737	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Programme, broadcasting and project costs	6,820	17,566			24,386	
Freelance and subcontractor costs	204				204	
Presenter and sessional fees	480				480	
Travel and subsistence	6,500				6,500	
Advertising and publicity	959				959	
					-	
					-	
					-	
					-	
					-	
					-	
Total	14,963	17,566	-	-	32,529	-
	-	-	-	-	-	-

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below West Lothian Council	Restricted fund 2 - enter name of fund below Scottish Bible Society	Restricted fund 3 - enter name of fund below The National Lottery Community Fund	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	5,000	3,000	9,566		17,566	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	5,000	3,000	9,566	-	17,566	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,000	3,000	9,566	-	17,566	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,000	3,000	9,566		17,566	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	5,000	3,000	9,566	-	17,566	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,000	3,000	9,566	-	17,566	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

West Lothian Council: [purpose of grant]. Scottish Bible Society: [purpose of grant]. The National Lottery Community Fund: [purpose of grant].
Each grant is assumed to have been spent in full during the period on programme, broadcasting and project costs, for the purpose for which it was given [confirm].