



Trustees' Report and Accounts
Year ended 31 December 2022

Scottish Charity Number SC002810

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Legal and Administrative Information

Constitution

Lothiansound was inaugurated under a Constitution dated and approved on 18 February 1988. Since then there have been several amendments and the present Constitution was adopted on 23 April 2022.

Lothiansound is registered with the Office of the Scottish Charity Regulator (OSCR). The Scottish Charity Number is SC002810.

Trustees

The members of the Executive Committee during the year were:

Peter Bell	Chair	Re-elected April 2022
Elsbeth Brown	Listener Member	Re-elected April 2022
Sheila Judson	Member	Resigned April 2022
Prue McLaughlin	Vice-Chair	Re-elected April 2021
Andrew Melville	Treasurer	Elected April 2021
Eric Mulholland	Secretary	Re-elected April 2022
James Power	Member	Elected April 2021
Anthony Quinn	Member	Resigned April 2022

Under paragraph 6 of the Constitution, Trustees are elected at the Annual General Meeting. One half of the Trustees retire at the Annual General Meeting. Each retiring Trustee is eligible for re-election. The Trustees have power to co-opt additional Trustees.

Trustees are recommended on the basis of their desire to assist visually impaired people, or their willingness to deploy their relevant expertise and abilities in support of Lothiansound activities.

Principal Address

Up to 28 February 2023: 16 West Savile Road, Edinburgh EH16 5NQ

From 1 March 2023: Gillis Centre, 100 Strathearn Road, Edinburgh EH9 1BB

Independent Examiner

Duncan Craig, FMAAT CA, 6 Whiteloch Court, Macmerry, Tranent, EH33 1QH

Bankers

Royal Bank of Scotland, 30 Nicolson Street, Edinburgh EH8 9DL

Trustees' Annual Report

The Executive Committee present their Report together with the financial statements of the charity for the year ended 31st December 2022. The legal and administrative information as set out on page 2, forms part of this report.

Charity's Objects

Lothiansound is established for charitable purposes only and specifically to relieve the blind or partially sighted and those labouring under temporary or permanent incapacity or disability which makes reading a strain, through the provision of news and information.

At the present time, the service is made available primarily on Memory Stick but to a very limited extent on CD. The great majority of Listeners are resident in Edinburgh and the Lothians. Most new Listeners are referred via the Patient Support Service, now provided by Visibility Scotland and/or Sight Scotland (previously via ECLO services by RNIB), or by existing Listeners and Volunteers. Others respond to posters and leaflets circulated to libraries and eye hospitals. Some family members find Lothiansound on the internet or Facebook. The weekly edition is also uploaded to the British Wireless for the Blind Fund (BWBF) site for users of the smartphone apps developed by the BWBF and for Alexa users. It is also available via a link on the Lothiansound website.

Organisation

The charity is administered by an Executive Committee of Trustees. Elections for places on the Committee and the offices of Chair, Vice-Chair, Secretary and Treasurer are held at the AGM. The Executive Committee currently meets six times a year.

Review of Activities

Due to the anti-covid protocols Lothiansound started 2022 with a reduced service using only two readers per edition and with a physical separation of the reader from the sound engineer. The readers were recorded in separate sessions and combined by the sound engineer to create our weekly edition. As the protocols were gradually relaxed we managed by October to move to four readers per edition and return to our more recognised format, albeit without a quiz at the halfway point. Unfortunately we have been unable to restart our recordings of the Scots Magazine.

As expected, Sight Scotland's intention to dispose of some of their properties resulted in service of notice to quit Barrie House by 28 February 2023 which necessitated a move to new premises. This has involved a huge amount of work headed up, and mostly carried out, by our Vice-Chair, Prue McLaughlin (to whom we are greatly indebted), initially to find premises and then to manage the move. For our ten years at Barrie House we have enjoyed a lot of space at preferential rates and we knew that this would never be replicated. We investigated all sorts of premises in various parts of Edinburgh and the search was substantial and difficult. The result is, that we have undertaken a split move. On 30 January 2023 recording of Lothiansound moved to Red Dot Radio at the Western General Hospital for which we must thank Jim Sheach, one of our sound engineers, who made the arrangements and has trained our readers and other sound engineers on the use of Red Dot's equipment. Copying, Administration and general office matters moved to

the Gillis Centre in Strathearn Road in stages during February 2023. We cleared Barrie House on 28th February. This is the first time we have operated from two premises.

Unfortunately we have to advise members of the death of Evelyn Whitfield who was a volunteer with Lothiansound for 30 years. She had been a trustee and house convenor among other roles. Latterly she concentrated on being a reading team leader, a role she was still undertaking up to December 2022 when she sadly passed away.

Donations and Fundraising

Donations showed a welcome increase compared to last year. Donations from listeners increased as services had resumed. There was a further increase in corporate donations.

Transcription work also resumed and continued on a regular basis during the year.

Financial Results

As operations had resumed the deficit was reduced from £3,197 in 2021 to £976 in 2022. Expenses fell by circa £400. This was due mainly to a reduction in expenditure required to resume after Covid.

The Statement of Balances shows that Lothiansound has unrestricted reserves of £27,689 and remains in a sound financial position with its assets held on deposit with banks.

The one-off costs of the move from Barrie House which were all incurred in 2023 will be included in the 2023 Annual Report but are currently estimated to be circa £900.

Investment Policy

The Trustees' policy is to invest surplus liquid funds in short-term deposits which can be accessed quickly.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the assets and finances of the charity, and are satisfied that internal controls are in place to mitigate our exposure to major risks.

Reserves Policy

The Trustees annually monitor the level of reserves and consider the current level of reserves is not excessive. The unrestricted reserves at the year-end were £27,689. A relatively high level of reserves is required. As can be seen from the results of the last two years none of the charity's income is guaranteed and can fluctuate from year to year. We use equipment any of which may require to be replaced at short notice. We have separated our operations and relocated to two new locations at increased annual costs thereafter.

Statement of Trustees' Responsibilities

The members of the Executive Committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Lothiansound during the financial year. They are also responsible for keeping proper accounting records which reflect the financial position of Lothiansound. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations

2006. They are also responsible for safeguarding the assets of Lothiansound and must take reasonable steps to prevent and/or detect fraud or other irregularities.

PB..... Peter Bell, Chair

Date: 2 March 2023

Report of the Independent Examiner to the Lothiansound Trustees

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 11.

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. The charity's 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 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 for an audit, and consequently I do not express an audit opinion on 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

...DC..... Independent Examiner

Duncan Craig FMAAT CA

Date: 4 March 2023

Receipts and Payments Account

Year ended 31 December 2022

		2022 £	2021 £
	Notes		
Receipts			
Donations	3	1,824	1,036
Work Done for other bodies	4	900	138
Bank interest	5	123	99
Other income	6	251	0
<i>Total Receipts</i>		<u>3,098</u>	<u>1,273</u>
Payments			
CDs for Work Done for other bodies	7	0	0
Accommodation costs	8	2,400	2,400
Utilities – Telephone, Internet	9	679	651
Insurance		404	361
Stationery, postage and office expenses		360	365
Covid related cleaning expenses		25	347
Repairs to equipment		30	30
Subscriptions		42	42
PAT Testing		0	183
Other expenditure		25	91
<i>Total cost of charitable activities</i>		<u>3,965</u>	<u>4,470</u>
Governance	11	0	0
Purchase of equipment		109	0
Purchase of Memory Stick Players	13	0	0
<i>Total Payments</i>		<u>4,074</u>	<u>4,470</u>
(Deficit) for the year		(976)	(3,197)
Cash funds at start of the year		28,665	31,862
Cash funds at end of the year	14	27,689	28,665

The Notes to the Accounts on pages 9 to 11 form an integral part of these accounts.

All funds are unrestricted.

Statement of Balances

as at 31 December 2022

	2022 £	2021 £
Bank Balances	27,689	28,665

All funds are unrestricted.

The Notes to the Accounts on pages 9 to 11 form an integral part of these accounts.

Approved by the Trustees on 2 March 2023 and signed on their behalf by

...PB.....

Peter Bell, Chair

Notes to the Accounts for the year ended 31 December 2022

1 BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts & Payments basis in line with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity.

3 DONATIONS

These were received from private individuals and from other bodies. The breakdown by source is:

	2022	2021
	£	£
Individual (including tax recovered)	815	475
Corporate	1,009	561
	1,824	1,036

4 WORK DONE FOR OTHER BODIES

	2022	2021
	£	£
Capital Theatres Trust	900	138
	900	138

5 BANK INTEREST

	2022	2021
	£	£
Royal Bank of Scotland	4	1
Skipton Building Society	68	46
Shawbrook Bank (CAF 60 day account)	30	41
Virgin Money	21	11
	123	99

6 OTHER INCOME

	2022	2021
	£	£
Sale of tapes	251	0

7 RECORDABLE MEDIA and WALLETS

	2022	2021
<i>Listeners</i>	£	£
CDs	0	0
Wallets and Card Holders	0	0
Tapes	0	0
Memory sticks	0	0
	0	0
<i>Work Done for other bodies</i>		
CDs, primarily for work done for other bodies (see Note 4) are shown separately in the Income and Expenditure Account on page 7	0	0

8 ACCOMMODATION COSTS

	2022	2021
	£	£
Rent	2,400	2,400

9 INTERNET, TELEPHONE COSTS

	2022	2021
	£	£
Telephone & Internet (Virgin Media)	679	651

10 TRUSTEES' REMUNERATION

Neither the Trustees nor any persons connected with them have received any remuneration during the year (2021 - £nil).

11 GOVERNANCE

	2022	2021
	£	£
Catering and use of room for AGM	0	0
Independent Examiner's fee	0	0
	0	0

12 TANGIBLE FIXED ASSETS: RECORDING EQUIPMENT ETC.

The net estimated realisable value of tangible fixed assets at 31 December 2022, in the opinion of the Executive Committee, is minimal so no value has been attributed to tangible fixed assets in the Statement of Balances on page 8.

13 PURCHASE OF MEMORY STICK PLAYERS

Memory Stick Players (the Sovereign Player from Kings Audio) are donated to Lothiansound Listeners, so are not capitalised. There was no need to purchase memory stick players during 2019, 2020, 2021 or 2022.

14 UNRESTRICTED FUNDS: MOVEMENT IN CASH FUNDS

	2022	2021
	£	£
At 1st January	28,665	31,862
Receipts for the year	3,098	1,273
Payments for the year	-4074	-4,470
At 31st December	27,689	28,665