Registered
Charity number: 1193978

Radio Bath CIO

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/12/2025

Prepared By:
Tax Link (CTA) Ltd
Amlbenson, The Long
Lodge, 265-269 Kingston
Road, Wimbledon London,
United Kingdom,
SW193NW

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2025

TRUSTEES

Susanna Jones (Appointed on 19th November 2024)

Claire Gates (Appointed on 29th May 2025)

David Hobdey (Appointed on 19th November 2024)

Colin Blackburn (Appointed on 20th July 2024)

Elizabeth Robinson (Appointed on 28thJanuary 2026)

REGISTERED OFFICE

River Tree House
Lower Bristol Road
Bath
BA2 9ES

CHARITY NUMBER

1193978

ACCOUNTANTS

Tax Link (CTA) Ltd
Amlbenson
The Long Lodge 265-
269 Kingston Road,
Wimbledon, London,
United Kingdom,
SW193NW

ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31/12/2025

The trustees present their report and accounts for the year ended 31/12/2025.

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was operating a local radio station and community engagement.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Radio Bath CIO (Charity No. 1193978) is a Charitable Incorporated Organisation (CIO) and was established on the 31 March 2021 with the Charity Commission for England and Wales.

OBJECTIVES AND ACTIVITIES

The Charity's objects and regulations are regulated by a constitution dated 31 March 2021.
The charitable objects for which the charity is established are for the public benefit:
1) to promote for the benefit of the inhabitants of the City of Bath and the surrounding area the provision of a community radio service as a recreational facility for individuals who have need of such a facility by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;

2) to advance education in particular, but not limited to, through the provision of (a) radio broadcasts on such topics as the charity trustees deem fit and (b) vocational education and training in radio broadcasting and media skills, techniques and work;

3) to protect and preserve health in particular through the provision of information to men and women on health and health related matters; and

4) to advance any other charitable purposes (according to the law of England and Wales) as the charity trustees see fit from time to time.

ACHIEVEMENTS AND PERFORMANCE

Core to Radio Bath's purpose is to support, via the communication and contact we bring, the creation of strong and healthy communities and highlight of 2025 was the launch of the annual Radio Bath Charity Awards. In October we recognised the achievements of local charities and individual volunteers and generally celebrated the work of the voluntary sector in and around the City of Bath. Our engagement with sections of the community continued through our monthly Business Breakfasts and by supporting third-party events across the year.

We also took the first steps towards a long-term charitable goal to support young people Not in Education, Employment and Training (NEET) into education and work by working with Bath & Northeast Somerset Council on a grant application for DWP funding. In the meantime, we continued to provide opportunities for work experience, internships and study projects to secondary school, college and university students.

In May, we strengthened the governance and direction of the charity with the further appointment of a trustee and our new Chair.

With a few changes, our cohort of some 40+ presenters continued to broadcast about 100 hours of original content every week and together hosted on-air conversations with more than 1,100 individuals and representatives drawn from the local charitable, civic, cultural, commercial and public sectors, meeting our commitment to provide a 'Voice for Bath and Beyond'.

FINANCIAL REVIEW

We achieved a modest increase in income for 2025, which reached £98.6k (2024: £93.7k). However, our total expenditure increased by over a third during the year to reach £95.5k (2024: £70.3k). There was higher expenditure on charitable activities, and, notably, a 45% increase in the cost of generating funds. This reflects the increasing challenge faced by many charities raising funds in an environment of sharply increasing economic uncertainty. We have managed well and finished the year with a small surplus of £3.0k (2024: £23.5k). Funds carried forward at the end of 2024 amounted to £35.0k. Our cash position at 31 December 2025 was £12.3k (2024: £22.6k). [Although this remains significantly short of our target to hold 6 months' operating costs in cash reserves, cash continues to be managed carefully.]

The Charity is managed by a Management Team. Trustees are appointed in accordance with the constitution. The Trustees have had regard to the Charity Commission's guidance on public benefit when making decisions. They are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is managed by a Management Team. Trustees are appointed in accordance with the constitution.

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Signed on behalf of the Charity's Trustees

Claire Gates (Trustee)
28th October 2026
Radio Bath CIO

REFERENCE AND ADMINISTRATIVE DETAILS

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.This report was approved by the Board of Trustee on 28th October 2026

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/12/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RADIO BATH CIO

I report on the accounts of the company for the year ended 31/12/2025.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in anaudit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with 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 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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: 28th October 2026

Rakesh Wadhwa

Tax Link (CTA) Ltd
Amlbenson, The
Long lodge 265-269
Kingston Road,
Wimbledon, London,
United Kingdom,
SW193NW

Statement of Financial Activities

For the year ended 31/12/2025

	Unrestricted funds	2025 Total	2024 Total
	£	£	£
Income			
Income from generated funds			
Income from charitable activities	98,555	98,555	93,731
Total Income and endowments	**98,555**	**98,555**	**93,731**
Expenses			
Costs of generating funds			
Expenditure on Raised funds	54,840	54,840	37,821
Expenditure on Charitable activities	40,683	40,683	32,436
Total Expenses	**95,523**	**95,523**	**70,257**
Net gains on investments			
Net Income/(Expenditure)	**3,032**	**3,032**	**23,474**
	-	-	-
Transfers between funds			
Gains/(losses) on revaluation of fixed assets			
Net movement in funds:			
	3,032	**3,032**	**23,474**
Net income/(expenditure) for the year			
Total funds brought forward	**31,927**	**31,927**	**8,453**
	34,959	**34,959**	**31,927**
Net funds carried forward			

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/12/2025

		2025	2024
FIXED ASSETS			
		£	**£**
Tangible assets	**2**	7,547	487
		7,547	**487**
CURRENT ASSETS			
Debtors (amounts falling due within one year)	**3**	24,166	13,825
Cash at bank and in hand		12,326	22,640
CREDITORS: Amounts falling due within one year	**4**	(9,080)	(5,025)
NET CURRENT ASSETS		27,412	31,440
TOTAL ASSETS LESS CURRENT LIABILITIES		34,959	31,927
CAPITAL AND RESERVES			
Unrestricted funds			
General fund		**34,959**	**31,927**

For the year ending 31/12/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 28th October 2026 and signed on their behalf by

.....

Claire Gates
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 -1A. The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes orprojects.

1f. Trade and other debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1g. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

1h. Trade and other creditors

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognized 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 and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

2. TANGIBLE ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 01 Jan 2025	761	761
Addition during the year	8641	8641
Depreciation		
As at 1 Jan 2025	274	274
Charge for year	1,581	1,581
Net Book Value as at 31 Dec 2025	**7,547**	**7,547**

3. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Trade Debtors	8,627	12,096
Other Debtors	15,539	1,729
	24,166	13,825

4. CREDITORS

	2025	2024
	£	£
Amounts falling due within one year:		
Trade Creditor	7,830	642
Accrual	1,250	1,250
Other Creditor	-	3,133
	9,080	5,025

5. UNRESTRICTED FUNDS

	Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Carried forward
	£	£	£	£	£
General Fund	31,927	98,555	(95,523)	-	34,959
	31,927	98,555	(95,523)	-	34,959

6. TAXATION

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1998 or section 252 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object.

7. STAFF COSTS

There were no staff costs in the year.

Incoming Resources
for the year ended 31/12/2025

	2025 £	2024 £
Incoming Resources		
Incoming resources from generated funds	98,555	93,731
	98,555	**93,731**

Expenses
for the year ended 31/12/2025

Expenses	2025	2024
	£	£
Costs of generating funds		
Transmission Licence	23,564	19,359
Broadcast licences	554	250
Cost of Sales - Goods	55	-
Sales Commissions	17,970	18,212
Gala Dinner Expenses	-	-
Other direct expenditure	725	-
Event Expenses	11,972	-
Total Cost of Generating funds	**54,840**	**37,821**
Charitable Activities		
Advertising & Marketing	9,223	5,788
Subscription	6,758	4,012
Entertainment	82	918
Legal Expenses	90	-
Travel & Subsistence	395	28
Office Stationery	116	8
Postage and Carriage	5	-
Telephone and Internet	856	552
Computer & Software	2,231	4,334
Accountancy Fees	5,666	5,227
Business Insurance	378	378
Repairs and office equipment	850	1,657
Cleaning	652	-
Bank Charges and Interest	66	91
Consultancy & Professional Fees	2,500	1,500
Refreshments	1,442	1,800
Office Equipment Depreciation	1,581	162
Bad Debt	7,792	5,980
Sundry expenses	-	-
Total Charitable activities	**40,683**	**32,436**
Total Expenditure	**95,523**	**70,257**