

**LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**

**THE A9 PARTNERSHIP LIMITED**  
**Chartered Accountants**  
**Abercorn School**  
**Newton**  
**West Lothian**  
**EH52 6PZ**

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

**The following pages do not form part of the statutory financial statements**

Detailed statement of financial activities	17 - 18
--------------------------------------------	---------

---

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

C Racionzer  
T Conn  
M N Ball  
F D Falconer  
M Ewart  
S Smith  
J Campbell  
A Rossiter  
L Aird

(Appointed 4 March 2025)

(Appointed 26 June 2025)

### Charity number (Scotland)

SC045971

### Independent examiner

Victoria Walsh C.A.  
Abercorn School  
Newton  
Broxburn  
West Lothian  
EH52 6PZ

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

Linlithgow Community Development Trust "the Trust" has been formed to benefit the communities that lie within Linlithgow Ward.

#### *Public benefit*

The trustees have paid due regard to guidance issued by OSCR (Office of the Scottish Charity Regulator) in deciding what activities the charity should undertake.

#### *Activities*

The Charitable Purposes identified are:

- the advancement of citizenship or community development
- the advancement of environmental protection or improvement

The trustees continue to monitor the performance of the charity against the objectives above. Members of the public are encouraged to join via our website <http://trust-linlithgow.org.uk>, advertising in local papers and at local events.

### **Achievements and performance**

Welcome to the Chair's Annual Report.

What a busy year it has been! Thanks to our wonderful staff team, sessional workers, all our volunteers, funders and supporters who make it all happen. We are additionally so grateful for all the wonderful partnerships we have with many organisations both locally and further afield to deliver our work.

Year two of the Cycle Circuit operation continues to see many groups regularly using the circuit: athletics, triathlon, skating, cycling, all ability sports clubs and weekly Women's Hour. Scottish Cycling launched their new Women and Girls strategy at the circuit, with national press coverage as well as hosting the HUP CC Scottish Cyclocross Series and many other races. The cycle circuit is officially the only circuit in Scotland to be certified by World Athletics to be able to be used for World selection 5K qualifying times. We also saw the successful delivery of our Paths for All initiatives with some fabulous feedback from participants. The finale to this project was the wonderful Festival of Movement. Seventeen activities across the town celebrating with walking, wheeling, cycling events, film screenings and more. Through Artroots funding 'Passages' came to life, a cultural trail along the NCN754. The team secured SEStran funding for another year, through a partnership with Forth Environment Link, to continue to develop active travel initiatives in the town. In particular, we look forward to seeing the exciting schools initiatives develop. We were also delighted to see families from Children 1st enjoying cycling and skating at the circuit for the first time, as well as seeing sessions held at the pump track at Bridgend.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

---

The EH49 Hub continues to be used by a variety of groups and this year welcomed Enable Communities who run an inclusive group for young people age 8-15. The hub has hosted art exhibitions and has also been the starting point for our weekly Buggy and Sling walks. We continue to host the Artisan markets where we now showcase some of our projects each month. We opened the hub one day a week as a Warm Welcome space through the winter and latterly have started having activities on that day such as a book swap and plan to have local history talks next year. Refab, the Shed and the hub all participated in the Festival of Christmas Trees at St Michael's. Terracycle collections added new schemes, including collecting rigid plastic, such as lunchboxes and reusable water bottles. Our e-bikes this year were lent out on long term loans of up to a month and we were delighted to see one of our hirers write a blog about his experience on the cargo bike. The Cycle Kitchen is popular and runs fortnightly on Tuesday evenings. Once again, we hosted a tech donation box in January, which was full to the brim with 263 devices.

The Tool Library goes from strength to strength with over 250 members and 1000 loans each year. On the first anniversary of our repair cafes, we launched the Repair Shop (running on tool library days) where our repairmongers have seen over 500 items presented for repair. After an inspiring visit to Edinburgh Tool Library we have introduced a pay it forward scheme as well as a clear concessionary rate. The Shed held its first Women and non-binary introduction to the Shed and our tool sales on market day continue to be popular. We were recognised by the Party Kit Network with an award for our contributions to waste reduction. We also welcomed two P4 classes to teach them about our share and repair projects and great fun was had by all. Our Refab sessions continue to find all sorts ways to reuse and save textiles from landfill with a plan to create bunting for Linlithgow Marches in 2025. Members also attended a talk by Patrick Grant (of Sewing Bee fame) about the crisis in the fashion industry. The Circular Tourism project worked with our local accommodation providers to repair and share in their businesses, employing sessional workers to provide repair services. This pilot project fed back numerous recommendations for potential future work nationally within this sector, which demonstrates the level at which the Trust is now operating at and the influence we are having.

Family held their annual seed and plant swaps, as well as a wreath making workshop during the festive period. We had a successful year growing vegetables for the food bank. For the 2025 growing season, St Vincent De Paul group will be utilising our beds to expand their growing potential.

Linlith-Go-Solar continues to provide low-cost electricity to 3 sports clubs and support local initiatives with modest surpluses, including sponsoring Burgh Beautiful's climate themed flowerbeds, the latest being a year in the vegetable garden. We held an energy event with a talk on Solar PV/Storage, were able to give away a variety of energy saving items for people's homes and created 4 short videos on energy saving tips with a talented young presenter.

As our organisation grows, it is vitally important to find ways to ensure we are robust and efficient internally as well as providing great projects within the community. We are delighted by the progress made in this year by the staff team lead by our CEO Lee Dolby. We are looking forward to the organisation growing from strength to strength in the year ahead, as always with community development, climate action, innovation and most importantly the people of the Linlithgow ward at our heart.

### **Financial review**

#### *Reserves policy*

The total cash reserves now stand at £177,215 with £79,059 of restricted funds leaving reserves of £98,155. This leaves sufficient funds to enable specific projects to be undertaken at short notice, and to cover Charitable activities and Governance costs, without which the charity could not function.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

C Racionzer

T Conn

M N Ball

F D Falconer

M Ewart

S Smith

J Campbell

A Rossiter

(Appointed 4 March 2025)

L Aird

(Appointed 26 June 2025)

### *Recruitment and appointment of trustees*

The Board seeks to maintain a balance of different skills and experience, and representation from as wide a selection of the community as possible. New volunteers are welcomed as Trustees throughout the year.

The trustees' report was approved by the Board of Trustees.

C Racionzer

**Chairperson**

27 October 2025

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

---

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 15.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

#### **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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.

Victoria Walsh C.A.

Abercorn School  
Newton  
Broxburn  
West Lothian  
EH52 6PZ

27 October 2025

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Grants, donations and legacies	3	18,168	198,024	216,192	9,076	121,347	130,423
Charitable activities	4	41,088	-	41,088	26,583	-	26,583
Other trading activities	5	11,328	-	11,328	4,348	-	4,348
Other income	6	-	-	-	79	-	79
<b>Total income</b>		70,584	198,024	268,608	40,086	121,347	161,433
<b>Expenditure on:</b>							
Charitable activities	7	48,054	185,942	233,996	39,536	111,953	151,489
<b>Total expenditure</b>		48,054	185,942	233,996	39,536	111,953	151,489
<b>Net income</b>		22,530	12,082	34,612	550	9,394	9,944
Transfers between funds		29,619	(29,619)	-	17,359	(17,359)	-
<b>Net movement in funds</b>	8	52,149	(17,537)	34,612	17,909	(7,965)	9,944
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		46,006	96,597	142,603	28,097	104,562	132,659
<b>Fund balances at 31 March 2025</b>		98,155	79,060	177,215	46,006	96,597	142,603

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

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		67,135		70,108
<b>Current assets</b>					
Debtors	12	38,958		2,719	
Cash at bank and in hand		136,618		141,447	
		<u>175,576</u>		<u>144,166</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(48,918)</u>		<u>(52,437)</u>	
<b>Net current assets</b>			<u>126,658</u>		<u>91,729</u>
<b>Total assets less current liabilities</b>			<u>193,793</u>		<u>161,837</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(16,578)</u>		<u>(19,234)</u>
<b>Net assets</b>			<u>177,215</u>		<u>142,603</u>
<b>The funds of the charity</b>					
Restricted income funds	16		79,060		96,597
Unrestricted funds	17		98,155		46,006
			<u>177,215</u>		<u>142,603</u>

The financial statements were approved by the trustees on 27 October 2025

C Racionzer  
Chairperson

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### 1 Accounting policies

#### Charity information

Linlithgow Community Development Trust (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO). The principal address is EH49 Hub, 6-7 The Vennel, Linlithgow, EH49 7EX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from grants, donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,325	-	5,325	4,139	-	4,139
Grants	8,335	198,024	206,359	2,248	121,347	123,595
Membership fees	4,508	-	4,508	2,689	-	2,689
	<u>18,168</u>	<u>198,024</u>	<u>216,192</u>	<u>9,076</u>	<u>121,347</u>	<u>130,423</u>

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Activities</b>		
Go Solar	7,987	8,333
Events Income	388	279
Venue and Equipment Hire	21,294	9,534
Block Booking	10,955	5,408
Delegate Fee	-	165
Project Income	344	2,634
Recycling Payments	120	230
	<u>41,088</u>	<u>26,583</u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of Product	11,328	4,348
	<u>11,328</u>	<u>4,348</u>

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Photocopying	-	29
Workshop fee	-	50
	<u>-</u>	<u>79</u>

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

	<b>Charitable Activities 2025 £</b>	<b>Charitable Activities 2024 £</b>
<b>Direct costs</b>		
Staff costs	116,261	64,690
Depreciation and impairment	3,985	4,239
Consultancy fees	29,760	39,864
Other project costs	14,276	7,138
Utilities	9,679	9,426
Motor and travel expenses	1,959	1,402
Event costs	26,157	7,824
Marketing, advertising and webhosting	6,140	3,074
Fundraising expenses	7,851	972
Subscriptions and other office costs	10,273	3,976
Insurance	3,780	6,024
Accountancy	3,562	2,120
Other charitable expenditure	313	740
	<u>233,996</u>	<u>151,489</u>
<b>Analysis by fund</b>		
Unrestricted funds	48,054	39,536
Restricted funds	185,942	111,953
	<u>233,996</u>	<u>151,489</u>

### 8 Net movement in funds

	<b>2025 £</b>	<b>2024 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	3,985	4,239
	<u>3,985</u>	<u>4,239</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	8

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

Employment costs	2025 £	2024 £
Wages and salaries	110,805	63,633
HMRC Ers NIC	2,007	-
Other pension costs	3,449	1,057
	<u>116,261</u>	<u>64,690</u>

There were no employees whose annual remuneration was more than £60,000.

#### 11 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 April 2024	81,496	4,361	85,857
Additions	-	1,011	1,011
At 31 March 2025	<u>81,496</u>	<u>5,372</u>	<u>86,868</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	13,039	2,709	15,748
Depreciation charged in the year	3,260	725	3,985
At 31 March 2025	<u>16,299</u>	<u>3,434</u>	<u>19,733</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>65,197</u>	<u>1,938</u>	<u>67,135</u>
At 31 March 2024	<u>68,457</u>	<u>1,651</u>	<u>70,108</u>

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

<b>12 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	-	921
Other debtors	38,958	1,798
	<u>38,958</u>	<u>2,719</u>
	<u><u>38,958</u></u>	<u><u>2,719</u></u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	4,853	1,895
Other creditors	24,440	48,663
Accruals and deferred income	19,625	1,879
	<u>48,918</u>	<u>52,437</u>
	<u><u>48,918</u></u>	<u><u>52,437</u></u>
<b>14 Creditors: amounts falling due after more than one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	16,578	19,234
	<u>16,578</u>	<u>19,234</u>
	<u><u>16,578</u></u>	<u><u>19,234</u></u>
<b>15 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	3,449	1,057
	<u>3,449</u>	<u>1,057</u>
	<u><u>3,449</u></u>	<u><u>1,057</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
LCDT Business + Facilities	31,235	22,298	-	(31,235)	22,298
Climate Action - Energy	24,939	-	-	-	24,939
Community Development	6,395	49,960	(50,969)	(6,286)	(900)
Circular Economy	11,520	30,373	(37,546)	(2,405)	1,942
Active Travel	22,508	95,393	(97,427)	10,307	30,781
	<u>96,597</u>	<u>198,024</u>	<u>(185,942)</u>	<u>(29,619)</u>	<u>79,060</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
LCDT Business + Facilities	44,964	21,952	(35,681)	-	31,235
Climate Action - Energy	42,298	-	-	(17,359)	24,939
Community Development	7,334	51,028	(51,967)	-	6,395
Circular Economy	9,966	12,965	(11,411)	-	11,520
Active Travel	-	35,402	(12,894)	-	22,508
	<u>104,562</u>	<u>121,347</u>	<u>(111,953)</u>	<u>(17,359)</u>	<u>96,597</u>

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	46,006	70,584	(48,054)	29,619	98,155
	<u>46,006</u>	<u>70,584</u>	<u>(48,054)</u>	<u>29,619</u>	<u>98,155</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	28,097	40,086	(39,536)	17,359	46,006
	<u>28,097</u>	<u>40,086</u>	<u>(39,536)</u>	<u>17,359</u>	<u>46,006</u>

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	42,195	24,940	67,135
Current assets/(liabilities)	55,960	70,698	126,658
Long term liabilities	-	(16,578)	(16,578)
	<u>98,155</u>	<u>79,060</u>	<u>177,215</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	45,168	24,940	70,108
Current assets/(liabilities)	838	90,891	91,729
Long term liabilities	-	(19,234)	(19,234)
	<u>46,006</u>	<u>96,597</u>	<u>142,603</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# **LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)**

## **MANAGEMENT INFORMATION**

***FOR THE YEAR ENDED 31 MARCH 2025***

---

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.**

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

---

	2025 £	2024 £
<b>INCOMING RESOURCES</b>		
<b>Donations and Legacies</b>		
Donations and gifts	5,325	4,139
Other general grants	8,335	2,248
Membership subscriptions and sponsorships which are in substance donations	4,508	2,689
RF Other general grants	198,024	121,347
	<u>216,192</u>	<u>130,423</u>
<b>Income from Charitable Activities</b>		
Go Solar	7,987	8,333
Events Income	388	279
Venue and Equipment Hire	21,294	9,534
Block Booking	10,955	5,408
Delegate Fee	-	165
Project Income	344	2,634
Recycling Payments	120	230
	<u>41,088</u>	<u>26,583</u>
<b>Other Incoming Resources</b>		
Sale of Product	11,328	4,348
Photocopying	-	29
Workshop fee	-	50
	<u>11,328</u>	<u>4,427</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><u>268,608</u></u>	<u><u>161,433</u></u>

# LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
<b>OUTGOING RESOURCES</b>		
<b>Charitable Expenditure</b>		
Wages and salaries	3,581	-
Depreciation	3,985	4,239
Consultancy fees	4,673	13,379
Other project costs	13,113	6,205
Utilities	9,679	6,533
Motor expenses	797	387
Event costs	1,771	178
Marketing and advertising	566	418
Fundraising expenses	587	176
Subscriptions and other office costs	3,796	3,037
Insurance	3,039	3,444
Accountancy	3,286	800
Donations	170	170
Bank fees/charges	143	570
RF Wages and salaries	107,224	63,633
RF HMRC Ers NIC	2,007	-
RF Staff pension costs defined contribution	3,449	1,057
RF Consultancy fees	25,087	26,485
RF Other project costs	1,163	933
RF Utilities	-	2,893
RF Motor expenses	1,162	1,015
RF Event costs	24,386	7,646
RF Marketing and advertising	6,706	2,656
RF Fundraising expenses	7,264	796
RF Subscriptions and other office costs	6,477	939
RF Insurance	741	2,580
RF Accountancy	276	1,320
	<hr/>	<hr/>
	233,996	151,489
	<hr/>	<hr/>
<b>TOTAL OUTGOING RESOURCES</b>	233,996	151,489
	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>	34,612	9,944
	<hr/>	<hr/>