

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2026

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

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

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LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Conn M N Ball F D Falconer M Ewart S Smith J Campbell A Rossiter L Aird	(Appointed 26 June 2025)
Charity registration	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 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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. A particular highlight for this year was being awarded the Environment Champion of the Year award by the West Lothian Chamber of Commerce in recognition of the work we do around the circular economy.

The Cycle Circuit continues to see many groups regularly using the circuit: athletics, triathlon, skating, cycling, all ability sports clubs and weekly Women's Hour. The circuit provides opportunities for beginners through to those with more experience and for social activity through to high level competition. Much of the later half of this year has been spent upgrading the gate system at the circuit in preparation for LCDT bringing the booking process in house following 3 years of excellent support from Xcite leisure. We continue to host regional and national championships along with many other races for new and experienced riders. The Trust continued to benefit from ongoing funding through SEStran. This is a reflection of the excellent progress and work that has been made through our partnership with Forth Environment Link and the continued development of the active travel initiatives in the town and in the surrounding area.

The active travel schools and community programme have made great inroads within the schools across the ward with particular successes in Bridgend through the bike club project. We established regular buggy walks which had a core group that walked regularly. We continue to provide a community bike loans scheme where people can borrow our e bikes, free of charge, to see how they might support a more active and sustainable travel habit. Our Cargo bike is proving very popular and being booked out almost solidly. Our Smoothie bike continues to be a great way to engage people and has been well used by Youthspace. Recently the school used the bike for a health and wellbeing week. The Linlithgow Cycle Kitchen moved to fortnightly this year and has often been fully booked with people dropping in to ask for advice or help.

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The EH49 Hub continues to be used by a diverse range of groups and this year we welcomed renaissance fencing and pilates classes and a pop-up record and CD sale organised by our local record store. We continue to host the Artisan markets at which we showcase our projects, as well as accommodating several local groups and organisations to promote their events and services. In addition, as in prior years, sign-up for the annual Santa Dash and 10k Race were held at the Hub.

The Tool Library increased membership by 28% and saw a 22% increase in loans, with the community borrowing nearly 2,000 items in 2025/26. The volunteer team has grown to eight for the project, contributing 950 hours of volunteering time.

Repair Shop, currently run by seven volunteer repairers and one administrative volunteer who manages customer communications and data monitoring has been extremely popular in the community, having 414 items presented for repair over the course of the year, with a 78% success rate. Through the project, patterns are emerging of items and brands that are particularly difficult or straightforward to repair.

ReFab has grown its participation, with an increase of 20%. They have held various community events, including a clothes swap and a Sashiko mending class. They also made over 200m of bunting from upcycled textiles to sell in the community for local Marches and Gala Day celebrations.

Linlithgow Shed had its busiest year in terms of attendance in 2025/26, with an average of 30 attendees per week (up from 25 in the previous period). During the year the Shed have hosted visits from other similar organisations and have themselves visited other groups. They participated once again in the local Festival of Christmas Trees, along with the Trust and ReFab.

Although now reduced in scope, the foyer at the Hub still accepts hard-to-recycle items. During this period, we collected recyclable coffee pods, with a volunteer delivering them for processing.

More widely, the circular economy projects have been represented at a number of events including the Fixit international festival of repair in London and the co-delivery of a 'Routes to Share and Repair' session for the Scottish Network. More locally we have been working with the community and partners in Bridgend to explore how to extend our projects for their benefit.

Linlith-Go-Solar reached a substantial milestone this year when it was able to pay back all the amazing bond holders that supported the project at the outset 6 years earlier than planned. This will allow us to support additional initiatives that help further address environmental sustainability and move us closer to a net zero culture. We continue to sponsor Burgh Beautiful's climate themed flowerbeds, the latest being a year in the vegetable garden. We also supported Linlithgow Academy to purchase some small solar buggies which they are using to teach pupils how to harness renewable energy and hopefully inspire them to become involved in the industry in the future.

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 and volunteers. 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 £163,865 with £58,584 of restricted funds leaving reserves of £105,281. 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 2026

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 (Resigned 30 April 2026)

T Conn

M N Ball

F D Falconer

M Ewart

S Smith

J Campbell

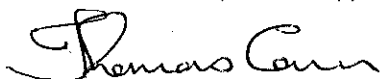
A Rossiter

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.



T Conn

Chairperson

26 October 2026

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 2026, 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

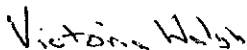
In the course of my examination, no matter has come to my attention

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

26 October 2026

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income and endowments from:							
Grants, donations and legacies	3	21,325	129,206	150,531	18,168	198,024	216,192
Charitable activities	4	34,150	-	34,150	41,088	-	41,088
Other trading activities	5	9,560	-	9,560	11,328	-	11,328
Other income	6	494	-	494	-	-	-
Total income		65,529	129,206	194,735	70,584	198,024	268,608
Expenditure on:							
Charitable activities	7	87,895	120,190	208,085	48,054	185,942	233,996
Total expenditure		87,895	120,190	208,085	48,054	185,942	233,996
Net income/(expenditure)		(22,366)	9,016	(13,350)	22,530	12,082	34,612
Transfers between funds		29,492	(29,492)	-	29,619	(29,619)	-
Net movement in funds	8	7,126	(20,476)	(13,350)	52,149	(17,537)	34,612
Reconciliation of funds:							
Fund balances at 1 April 2025		98,155	79,060	177,215	46,006	96,597	142,603
Fund balances at 31 March 2026		105,281	58,584	163,865	98,155	79,060	177,215

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

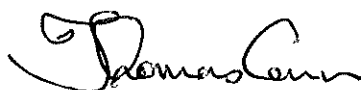
LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	11		63,149		67,135
Current assets					
Debtors	12	16,810		38,958	
Cash at bank and in hand		109,345		136,618	
		126,155		175,576	
Creditors: amounts falling due within one year	13	(25,439)		(48,918)	
Net current assets			100,716		126,658
Total assets less current liabilities			163,865		193,793
Creditors: amounts falling due after more than one year	14		-		(16,578)
Net assets			163,865		177,215
The funds of the charity					
Restricted income funds	16	58,584		79,060	
Unrestricted funds	17	105,281		98,155	
		163,865		177,215	

The financial statements were approved by the trustees on 26 October 2026



T Conn
Chairperson

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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 Basis of preparation

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 2026

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 2026

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.

1.12 Facility Operations Costs

LCDT run and operate 2 community facilities under community benefit leases. These accounts highlight the operational costs associated with these facilities, but it should be noted that the trust does not incur any rent payment due to the level of community benefit that they deliver.

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.

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from grants, donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	11,974	300	12,274	5,325	-	5,325
Grants	4,417	128,906	133,323	8,335	198,024	206,359
Membership fees	4,934	-	4,934	4,508	-	4,508
	<u>21,325</u>	<u>129,206</u>	<u>150,531</u>	<u>18,168</u>	<u>198,024</u>	<u>216,192</u>

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable Activities		
Go Solar	7,613	7,987
Events Income	178	388
Venue and Equipment Hire	19,784	21,294
Block Booking	6,542	10,955
Project Income	-	344
Recycling Payments	33	120
	<u>34,150</u>	<u>41,088</u>

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Sale of Product	<u>9,560</u>	<u>11,328</u>

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Workshop fee	<u>494</u>	<u>-</u>

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on charitable activities

	Charitable Activities 2026 £	Charitable Activities 2025 £
Direct costs		
Staff costs	109,329	116,261
Depreciation and impairment	3,985	3,985
Consultancy fees	29,549	29,760
Other project costs	17,648	14,276
Utilities	8,197	9,679
Motor and travel expenses	1,528	1,959
Event costs	16,569	26,157
Marketing, advertising and webhosting	681	6,140
Fundraising expenses	9,195	7,851
Subscriptions and other office costs	8,177	10,273
Insurance	98	3,780
Accountancy	2,279	3,562
Other charitable expenditure	850	313
	<u>208,085</u>	<u>233,996</u>
Analysis by fund		
Unrestricted funds	87,895	48,054
Restricted funds	120,190	185,942
	<u>208,085</u>	<u>233,996</u>

8 Net movement in funds

	2026 £	2025 £
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	3,985

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 2026

10 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
6	7

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

Employment costs	2026 £	2025 £
Wages and salaries	104,566	110,805
HMRC Ers NIC	1,175	2,007
Other pension costs	3,588	3,449
	<u>109,329</u>	<u>116,261</u>

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

11 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 April 2025	81,496	5,371	86,867
At 31 March 2026	<u>81,496</u>	<u>5,371</u>	<u>86,867</u>
Depreciation and impairment			
At 1 April 2025	16,299	3,434	19,733
Depreciation charged in the year	3,260	725	3,985
At 31 March 2026	<u>19,559</u>	<u>4,159</u>	<u>23,718</u>
Carrying amount			
At 31 March 2026	<u>61,937</u>	<u>1,212</u>	<u>63,149</u>
At 31 March 2025	<u>65,197</u>	<u>1,938</u>	<u>67,135</u>

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Debtors	2026	2025
	£	£
Amounts falling due within one year:		
Trade debtors	1,154	-
Other debtors	15,656	38,958
	<u>16,810</u>	<u>38,958</u>
13 Creditors: amounts falling due within one year	2026	2025
	£	£
Other taxation and social security	2,224	4,853
Trade creditors	307	-
Other creditors	20,500	24,440
Accruals and deferred income	2,408	19,625
	<u>25,439</u>	<u>48,918</u>
14 Creditors: amounts falling due after more than one year	2026	2025
	£	£
Other creditors	-	16,578
	<u>-</u>	<u>16,578</u>
15 Retirement benefit schemes	2026	2025
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,588	3,449
	<u>3,588</u>	<u>3,449</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 2026

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 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
LCDT Business + Facilities	22,298	-	(21,151)	(1,147)	-
Climate Action - Energy	24,939	-	-	-	24,939
Community Development	(900)	-	-	900	-
Circular Economy	1,942	31,612	(28,363)	(865)	4,326
Active Travel	30,781	97,594	(70,676)	(28,380)	29,319
	<u>79,060</u>	<u>129,206</u>	<u>(120,190)</u>	<u>(29,492)</u>	<u>58,584</u>
Previous year:	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>

Circular Economy includes grants from Mental Health, Hugh Fraser, Soutar and Impact which will all end on 31st March 2027. Awards for All will end on 30th June 2026.

Active Travel includes grants from Scottish Cycling and Sustrans Community Group which will end on 31st March 2027.

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

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 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General funds	98,155	65,529	(87,895)	29,492	105,281
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	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> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	38,210	24,939	63,149
Current assets/(liabilities)	67,071	33,645	100,716
	<u>105,281</u>	<u>58,584</u>	<u>163,865</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
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>
	<u> </u>	<u> </u>	<u> </u>

19 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2026

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 2026

	2026 £	2025 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	11,974	5,325
Other general grants	4,417	8,335
Membership subscriptions and sponsorships which are in substance donations	4,934	4,508
RF Donations and gifts	300	-
RF Other general grants	128,906	198,024
	<u>150,531</u>	<u>216,192</u>
Income from Charitable Activities		
Go Solar	7,613	7,987
Events Income	178	388
Venue and Equipment Hire	19,784	21,294
Block Booking	6,542	10,955
Project Income	-	344
Recycling Payments	33	120
	<u>34,150</u>	<u>41,088</u>
Other Incoming Resources		
Sale of Product	9,560	11,328
Workshop fee	494	-
	<u>10,054</u>	<u>11,328</u>
TOTAL INCOMING RESOURCES	<u>194,735</u>	<u>268,608</u>

LINLITHGOW COMMUNITY DEVELOPMENT TRUST (SCIO)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
OUTGOING RESOURCES		
Charitable Expenditure		
Wages and salaries	39,322	3,581
Social security costs	921	-
Staff pension costs defined contribution	2,402	-
Depreciation	3,985	3,985
Consultancy fees	4,357	4,673
Other project costs	12,074	13,113
Utilities	8,197	9,679
Motor expenses	1,141	797
Event costs	1,819	1,771
Marketing and advertising	-	566
Fundraising expenses	4,948	587
Subscriptions and other office costs	5,610	3,796
Insurance	10	3,039
Accountancy	2,279	3,286
Donations	-	170
Bank fees/charges	850	143
RF Wages and salaries	65,244	107,224
RF HMRC Ers NIC	254	2,007
RF Staff pension costs defined contribution	1,186	3,449
RF Consultancy fees	25,192	25,087
RF Other project costs	5,574	1,163
RF Motor expenses	387	1,162
RF Event costs	14,750	24,386
RF Marketing and advertising	681	6,706
RF Fundraising expenses	4,247	7,264
RF Subscriptions and other office costs	2,567	6,477
RF Insurance	108	741
RF Accountancy	-	276
	208,085	233,996
TOTAL OUTGOING RESOURCES	208,085	233,996
NET MOVEMENT IN FUNDS	13,350	34,612