

Lithgow Charitable Trust

Scotland · Charity number SC001555

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1972-12-19
Register	View on the OSCR register

Contact

Address
Netherton
Langbank
Port Glasgow
PA14 6YG

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of education','the advancement of religion','the advancement of health','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: Receive donations, and then make financial payments to people that require support from the charity within the local area to the charity - East Renfrewshire

Beneficiaries: 'No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: for the promulgation of the Christian Faith. the alleviation of human suffering. for the relief of sufferers through war or nantinal or local disaster

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£33,467	£33,944	-	0
2024-12-31	£61,606	£91,625	-	0
2023-12-31	£25,846	£3,042	-	0
2022-12-31	£70,952	£61,863	-	0
2021-12-31	£448	£198	-	0
2020-12-31	£545	£278	-	0

Lithgow Charitable Trust

Scotland - Charity number SC001555

Accounts

THE LITHGOW CHARITABLE TRUST

ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

(Scottish Charity Number SC001555)

THE LITHGOW CHARITABLE TRUST

REPORT OF THE TRUSTEES

The Trustees present their report together with accounts for the year ended 31 December 2025.

The Lithgow Charitable Trust was established in terms of the Deed of Trust dated 4 July 1972 and is registered as a Scottish charity reference SC001555. The Trustees are directed to apply the Trust Funds for religious, charitable and educational purposes.

Funds are distributed to a wide range of Charitable Institutions, Societies, Organisations or individuals which the trustees consider worthy of assistance.

The Trustees who held office during the year were:

Mr James Frank Lithgow
Mr John Alexander Lithgow
Ms Sarah Elizabeth Lithgow

The position in respect of ongoing trustees is reviewed regularly, and new trustees are appointed by the existing trustees. The Trust Deed does not stipulate any requirements with regard to the number of trustees, the length of period which they should serve or requirement for reappointment.

The principal address of the Trust is Netherton, Langbank, Renfrewshire PA14 6YG. All applications should be made to that address. Ms J McElhinney is responsible for the day-to-day administration of the Trust.

The financial position of the Trust and the activities during the year are as disclosed in the Statement of Financial Activities and the Balance Sheet on pages 3 and 4 respectively. The charity has considered the reserves required and has taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which is more than sufficient to meet foreseeable unrestricted charitable expenditure. The balance held in unrestricted funds at 31 December 2025 was £16,046.

In order to fund charitable grants awarded in the year to 31 December 2025, the Trustees utilised donations received in the period.

THE LITHGOW CHARITABLE TRUST

REPORT OF THE TRUSTEES (continued)

Trustees' Responsibilities Statement

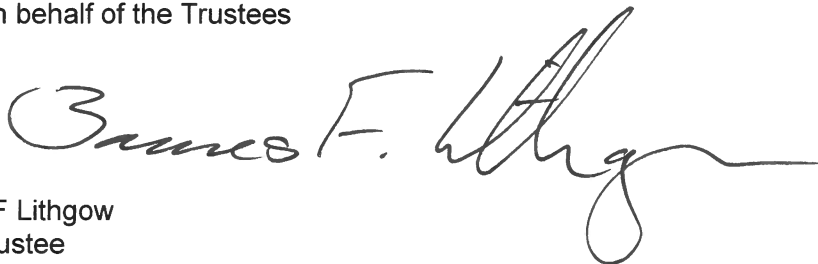
The trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable laws and regulations.

The Charities and Trustee Investment (Scotland) Act 2005, and the regulations made thereunder, requires the trustees to prepare accounts for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles set out in the applicable charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 published on 16 July 2014 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees



J F Lithgow
Trustee

27 April 2026

Netherton
Langbank
Renfrewshire PA14 6YG

THE LITHGOW CHARITABLE TRUST

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Restricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2025 £	Total Funds 2024 £
Income							
Investment income				534	481	534	481
Donations received		32,934	53,625		7,500	32,934	61,125
Total Income		32,934	53,625	534	7,981	33,467	61,606
Expenditure							
Charitable activities	2	33,342	82,927	602	8,698	33,944	91,625
Total Expenditure		33,342	82,927	602	8,698	33,944	91,625
Net income before gains on investments		(408)	29,302	(68)	(717)	(476)	30,019
Unrealised (loss)/gain on investments	3			1,190	(280)	1,190	(280)
Net movement in funds		(408)	29,302	1,122	(997)	714	30,299
Total funds brought forward at 1 January		4,886	34,188	14,924	15,921	19,810	50,109
Total funds carried forward at 31 December		4,478	4,886	16,046	14,924	20,524	19,810

The accompanying accounting policies and notes form an integral part of these accounts.

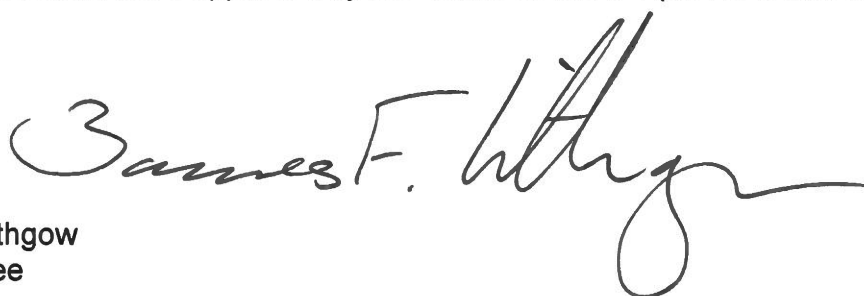
THE LITHGOW CHARITABLE TRUST

Balance Sheet

as at 31 December 2025

	Note	2025	2024
		£	£
Fixed assets			
Investments	3	10,675	9,485
Current assets			
Cash at bank		11,660	11,637
Creditors		(1,811)	(1,312)
		<u>20,524</u>	<u>19,810</u>
Represented by:			
Unrestricted funds	4	16,046	14,924
Restricted funds	5	4,478	4,886
		<u>20,524</u>	<u>19,810</u>

The accounts were approved by the Trustees on 27 April 2026 and signed on their behalf by:



J F Lithgow
Trustee

The accompanying accounting policies and notes form an integral part of these accounts.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2025

1 Accounting policies

Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes a public benefit entity as defined by FRS102.

The accounts have been prepared under the historical cost convention except that investment assets are stated at market value.

The principal accounting policies of the Charity are set out below. The policies have remained unchanged from the previous year.

Income from investments

Investment income comprises donations and dividends declared during the year on listed investments, and is included when receivable.

Income from donations

Donations are included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Indirect costs include governance costs which comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. No indirect costs were incurred in the year.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2025

1 Accounting policies (contd)

Fund accounting

Funds classified as unrestricted funds and are used for the furtherance and general objectives of the charity. Funds classified as restricted are grants received for spending on specified purposes as laid down by the grantor.

Investments

Assets held for investment purposes are stated at market value at the balance sheet date. The market value is based on closing middle market price.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The balance sheet at 31 December 2025 shows a strong net assets and cash flow position. As a result, the financial statements have been prepared on the going concern basis.

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.

All movements in value are shown in the Statement of Financial Activities.

2 Expenditure on charitable activities

	2025 £	2024 £
Accountancy Fees	500	600
Bank Charges	102	98
Donations	33,342	90,927
	33,944	91,625

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2025

	2025 £	2024 £
3 Fixed Asset Investments - Listed		
Market value at 1 January	9,485	9,765
Net unrealised investment gain/(loss)	1,190	(280)
Market value at 31 December	10,675	9,485
Historical cost at 31 December	5,495	5,495
Cost represents purchase price.		
4 Unrestricted funds		
	2025 £	2024 £
At 1 January	14,924	15,921
Incoming resources	534	7,981
Resources expended	(602)	(8,698)
Net (loss) / gain on investments	1,190	(280)
At 31 December	16,046	14,924

Unrestricted funds comprise incoming resources received for expenditure on the general objectives of the charity.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2025

5	Restricted funds	2025 £	2024 £
	At 1 January	4,886	34,188
	Incoming resources	32,934	53,625
	Resources expended	(33,342)	(82,927)
	At 31 December	4,478	4,886

Donations were received during the year to support Ukrainian refugees. These funds are restricted to assist local charities only in this effort. The donations were enhanced with Gift Aid of £5,252.

6 Taxation

The Charity has charitable status and is exempt from taxation. The charity is not registered for VAT and accordingly any irrecoverable tax is included in the expenditure concerned.

7 Trustees

The Trustees receive no remuneration or expense reimbursements from the Charity either in this year or in previous years. The Trustees made donations of £25,000 including gift aid to the Charity.

Independent Examiner's Report to the Trustees of The Lithgow Charitable Trust

I report on the accounts of The Lithgow Charitable Trust for the year ended 31 December 2025 which are set out on pages 3 to 8.

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 trustees consider that the audit requirement of Regulation 10(1) (a to c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts 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 examiner's statement

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

- i 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
- ii to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William Vernall

Name: William Vernall

Relevant Professional Qualification/Professional Body: ICAS

Address: Azets Audit Services, Titanium 1, King's Inch Place, Glasgow PA4 8WF

Date: *29 April 2026*
~~July 2026~~

Lithgow Charitable Trust

Scotland - Charity number SC001555

Accounts

THE LITHGOW CHARITABLE TRUST

ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

(Scottish Charity Number SC001555)

THE LITHGOW CHARITABLE TRUST

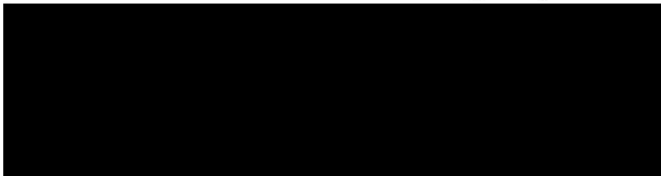
REPORT OF THE TRUSTEES

The Trustees present their report together with accounts for the year ended 31 December 2024.

The Lithgow Charitable Trust was established in terms of the Deed of Trust dated 4 July 1972 and is registered as a Scottish charity reference SC001555. The Trustees are directed to apply the Trust Funds for religious, charitable and educational purposes.

Funds are distributed to a wide range of Charitable Institutions, Societies, Organisations or individuals which the trustees consider worthy of assistance.

The Trustees who held office during the year were:



The position in respect of ongoing trustees is reviewed regularly, and new trustees are appointed by the existing trustees. The Trust Deed does not stipulate any requirements with regard to the number of trustees, the length of period which they should serve or requirement for reappointment.

The principal address of the Trust is Netherton, Langbank, Renfrewshire PA14 6YG. All applications should be made to that address. [REDACTED] is responsible for the day-to-day administration of the Trust.

The financial position of the Trust and the activities during the year are as disclosed in the Statement of Financial Activities and the Balance Sheet on pages 3 and 4 respectively. The charity has considered the reserves required and has taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which is more than sufficient to meet foreseeable unrestricted charitable expenditure. The balance held in unrestricted funds at 31 December 2024 was £14,924.

In order to fund charitable grants awarded in the year to 31 December 2024, the Trustees utilised donations received in the period.

THE LITHGOW CHARITABLE TRUST

REPORT OF THE TRUSTEES (continued)

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable laws and regulations.

The Charities and Trustee Investment (Scotland) Act 2005, and the regulations made thereunder, requires the trustees to prepare accounts for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources, including the income and expenditure, of the charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles set out in the applicable charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 published on 16 July 2014 and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

Trustee

2 July 2025

THE LITHGOW CHARITABLE TRUST

Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Restricted Funds 2024 £	Restricted Funds 2023 £	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2024 £	Total Funds 2023 £
Income							
Investment income				481	473	481	473
Donations received		53,625	25,374	7,500	0	61,125	25,374
Total Income		53,625	25,374	7,981	473	61,606	25,846
Expenditure							
Charitable activities	2	82,927	0	8,698	2,587	91,625	2,587
Total Expenditure		82,927	0	8,698	2,587	91,625	2,587
Net income before gains on investments		(29,302)	25,374	(717)	(2,114)	(30,019)	23,260
Unrealised (loss)/gain on investments	3			(280)	(455)	(280)	(455)
Net movement in funds		(29,302)	25,374	(997)	(2,569)	(30,299)	22,805
Total funds brought forward at 1 January		34,188	8,814	15,921	18,490	50,109	50,109
Total funds carried forward at 31 December		4,886	34,188	14,924	15,921	19,810	50,109

The accompanying accounting policies and notes form an integral part of these accounts.

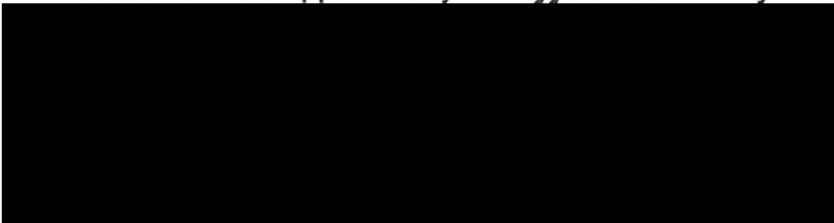
THE LITHGOW CHARITABLE TRUST

Balance Sheet

as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Investments	3	9,485	9,765
Current assets			
Cash at bank		11,637	41,156
Creditors		(1,312)	(812)
		<u>19,810</u>	<u>50,109</u>
Represented by:			
Unrestricted funds	4	14,924	15,921
Restricted funds	5	4,886	34,188
		<u>19,810</u>	<u>50,109</u>

The accounts were approved by the Trustees on 2 July 2025 and signed on their behalf by:



Trustee

The accompanying accounting policies and notes form an integral part of these accounts.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Accounting convention

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes a public benefit entity as defined by FRS102.

The accounts have been prepared under the historical cost convention except that investment assets are stated at market value.

The principal accounting policies of the Charity are set out below. The policies have remained unchanged from the previous year.

Income from investments

Investment income comprises donations and dividends declared during the year on listed investments, and is included when receivable.

Income from donations

Donations are included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Indirect costs include governance costs which comprise those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity. No indirect costs were incurred in the year.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies (contd)

Fund accounting

Funds classified as unrestricted funds and are used for the furtherance and general objectives of the charity. Funds classified as restricted are grants received for spending on specified purposes as laid down by the grantor.

Investments

Assets held for investment purposes are stated at market value at the balance sheet date. The market value is based on closing middle market price.

All movements in value are shown in the Statement of Financial Activities.

2 Expenditure on charitable activities

	2024 £	2023 £
Accountancy Fees	600	500
Bank Charges	98	87
Donations	90,927	2,000
	91,625	2,587

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2024

	2024 £	2023 £
3 Fixed Asset Investments - Listed		
Market value at 1 January	9,765	10,220
Net unrealised investment (loss)/gain	(280)	(455)
Market value at 31 December	9,485	9,765
Historical cost at 31 December	5,495	5,495
Cost represents purchase price.		
 4 Unrestricted funds	 2024 £	 2023 £
At 1 January	15,921	18,490
Incoming resources	7,981	473
Resources expended	(8,698)	(2,587)
Net (loss) / gain on investments	(280)	(455)
At 31 December	14,924	15,921

Unrestricted funds comprise incoming resources received for expenditure on the general objectives of the charity.

THE LITHGOW CHARITABLE TRUST

Notes to the accounts

for the year ended 31 December 2024

5	Restricted funds	2024 £	2023 £
	At 1 January	34,188	8,814
	Incoming resources	53,625	25,374
	Resources expended	(82,927)	(-)
	At 31 December	4,886	34,188

Donations were received during the year to support Ukrainian refugees. These funds are restricted to assist local charities only in this effort. The donations were enhanced with Gift Aid of £6,825.

6 Taxation

The Charity has charitable status and is exempt from taxation. The charity is not registered for VAT and accordingly any irrecoverable tax is included in the expenditure concerned.

7 Trustees

The Trustees receive no remuneration or expense reimbursements from the Charity either in this year or in previous years. The Trustees made donations of £32,500 including gift aid to the Charity.

Independent Examiner's Report to the Trustees of The Lithgow Charitable Trust

I report on the accounts of The Lithgow Charitable Trust for the year ended 31 December 2024 which are set out on pages 3 to 8.

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 trustees consider that the audit requirement of Regulation 10(1) (a to c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts 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 examiner's statement

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

- i 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
- ii to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: [REDACTED]

Relevant Professional Qualification/Professional Body: ICAS

Address: Azets Audit Services, Titanium 1, King's Inch Place, Glasgow PA4 8WF

Date: July 2025