

Letham Climate Challenge

Scotland · Charity number SC043272

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-07-06
Register	View on the OSCR register

Contact

Address	35 Garth Avenue Letham Perth PH1 2LG
Website	www.lethamclimatechallenge.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

What the charity does: The project reduces the carbon footprint focussing on waste reduction by re-using and recycling. They reduce the stigma for people in need, accepting practical support by encouraging second hand as the first choice. Their Furniture store offers free collection and delivery helping families in need, while encouraging sustainable shopping. At our Swap Shop, people can donate unwanted items for 5 free items from clothing to bric-a-brac, books,. Our Allotments allows the production of vegetables and fruit, hosting pupils from local Primary Schools to learn to plant, grow and eat their own fresh food. We hold litter picking equipment for any community groups who wish to organise litter picks. This is a not for profit group.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4.1 To advance and provide a greener lifestyle through the advancement of carbon reduction in Letham. 4.2 To advance and provide community development through links with individuals and groups particularly those who are disadvantaged or vulnerable providing a place to become more socially adept.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£29,754	£72,201	-	3
2024-07-31	£104,060	£55,278	-	3
2023-07-31	£50,488	£50,867	-	3
2022-07-31	£96,366	£74,676	-	3
2021-07-31	£54,453	£73,481	-	3

Letham Climate Challenge

Scotland - Charity number SC043272

Accounts

Registered number
SC043272

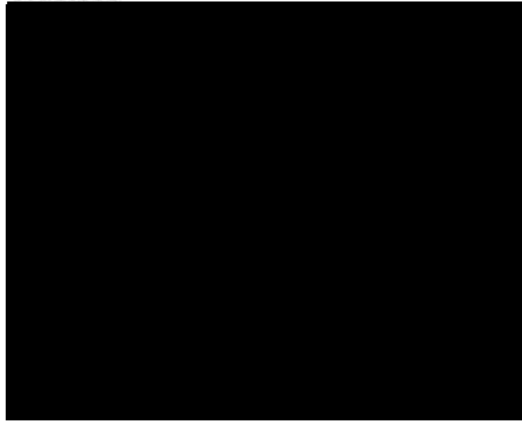
Letham Climate Challenge

Report and Accounts

31 July 2025

**Letham Climate Challenge
Company Information**

Trustees



Independent Examiner



Fraser + Accountants
3 Barossa Place
PH1 5HG

Principal Office

35 Garth Avenue
Perth
PH1 2LG

Registered charity number

SC048289

Letham Climate Challenge

Trustees Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

Objectives and Aims

The charities objectives as set out in the constitution are:

To advance and provide a greener lifestyle, through the advancement of carbon reduction in Letham

To advance and provide community development through links with individuals and groups particularly those who are disadvantaged or vulnerable providing a place to become more socially adept

In furtherance of these objectives the charity carried out the following projects:

A waste minimisation project where we continue to run a Swap Shop in Garth Avenue, Letham, Perth where unwanted household items can be swapped with someone else's' unwanted items.

Work continues on our allotments

Achievements and Performance

Letham Climate Challenge Core Staff Team: Catriona Smith has continued in her post as General Manager. There was change in Swap Shop manager, with Julie Allan leaving on 14th February 2025. [REDACTED] joined us on 19th May 2025. [REDACTED] has continued on as our cleaner for our properties on Garth Avenue. For a short period we had [REDACTED] joined us as Climate Connect Coordinator.

Our General Manager and Shops Manager are funded by the The Gannochy Trust, Climate Connect Coordinator was through Climate Connect and our Cleaner is funded by the Forteviot Trust.

Letham Climate Challenge main assets are the 3 properties at Garth Avenue (consisting of a Furniture Store, Swap Shop and sorting/meeting store) and the Kinloch and Kingswell allotments.

Letham Climate Challenge continue to rely on volunteers to deliver its core functions. In this reporting period we have been supported by 40 volunteers (29 volunteers supporting with the day to day running of the Swap Shop, 5 volunteers supporting with the allotments and 6 ad-hoc volunteers who support with additional community

events. Over 5,000 volunteer hours have been served over the last 12 months.3 of our volunteers have gone on to secured employment opportunities.

Staff and Volunteer Training

LCC Staff have completed; first aid, fire safety, manual handling, Climate resilience, Climate confidence, Climate Change Communication, Climate Emergency Training, Safeguarding, Management training and Having Good conversations Training.

LCC Volunteers have completed; Reporting incidents/ accidents training, First Aid, Fire Safety, Health and Safety, Manual Handling, Safeguarding and Having Good conversations training.

Swap Shop Statistics for 1st August 2024 to 31st July 2025.

45,887 reusable household items received, sorted and displayed, equating to almost 41 Tonnes.

6 Tonnes of non-reusable donations recycled

14 Tonnes of furniture rehomed for free to people in living in poverty, or sold at low cost

704 items of furniture delivered for free to be rehomed

10,041 visitors to our premises

1,680 swap shop vouchers exchanged

402 Electrical items PAT tested

Emergency Home Basic Packs.

188 individuals have been provided with our home basic packs. We have worked in partnership with 31 referral agencies who have identified these individuals.

Allotments

Currently there are 24 allotment holders supported and 18 school children partaking in gardening activities.

Kingswell allotment received path refurbishment ensuring better accessibility for all plot holders, and an easier terrain for wheelbarrows and walking aids.

Kinloch allotment has increased the plot holders growing space and variation of plants by introducing a communal plot with a shared large polytunnel for indoor growing, water tanks and hot bin composters. The protection of the polytunnel, allows for growing vegetables which cannot survive outside in the Scottish climate. We have also introduced raised beds for more accessible gardening for many who may find a whole plot overwhelming. This allows less experienced gardeners and complete beginners to get involved, and as they learn there is the opportunity to them to then rent a half or full plot. This means that the same amenities are available

Scotland Loves Local- Most Enterprising Community Award
Prestige Awards- Charity Shop of the Year- Perth and Kinross
Keep Scotland Beautiful Awards- 5/5 Outstanding

Future Plans

Our vision "caring for people and the planet".

LCC will continue to strive towards reducing waste and pollution through its Swap Shop, Furniture Store and allotments.

LCC will continue to assist those in greatest need by continuing to reach through our Swap Shop, Furniture Store and allotments.

LCC continues to engage with local groups who share the same values as ourselves for the exchange of ideas and potential actions as a result of.

LCC continue to seek volunteers to assist at the Swap Shop, Furniture Store, Sorting Store and the allotments.

Letham Climate Challenge currently sell second hand furniture and household electricals PAT tested by our volunteers. We wish to extend the scope of our organisation by opening a community Tool Library/ library of things. Just like a library for books, the community will have access to things you sometimes need or want to use without spending lots of money and without having to find space for it in their own home. Examples include tools for DIY projects or a sewing machine; a pressure washer or a carpet cleaner; camping equipment, specialist cookware or even an electric bike. By using our tool library, members would save money, save space, and save the planet.

We wish to continue to improve our local greenspaces and increase biodiversity by sponsoring 3 local roundabouts. We plan to plant and maintain them with volunteer assistance. We want to help our community become more resilient and self-sustaining, so for those who will find renting an allotment too overwhelming, we are building raised beds at our shop fronts as a stepping stone for beginner gardeners and children, who can then graduate onto one of our allotment starter raised beds, then a half-plot and then a full sized plot. We are also asking our community to give back, by taking cuttings of garden plants and donating them to LCC to nurture until ready to plant in one of our greenspaces

Letham Climate Trustees, August 2025.

to our Kinloch plot holders to provide access to equal growing opportunities as our Kingswell plot holders.

Primary School children from 3 local schools, continue to attend with guidance and support from our allotment volunteers. The delight at the end produce is shared by our volunteers.

Letham Climate Challenge Community Initiatives and Involvement

Climate Connect

LCC were the Zero Waste lead for the Climate Hub for Perth and Kinross namely 'Climate Connect' for Phase 1 of the process. This role involved connecting reuse and repair networks across Perth and Kinross and working together to tackle the Governments aims on Climate mitigation. We hosted various events surrounding re-use organisations, repair cafes, tool libraries, men's sheds and refilleries.

Partnership Events and Meetings

LCC continues to work with partners across Perth and Kinross to raise awareness of the work LCC does and how this can be continued and developed.

Events attended this year include Third Sector Interface Event, Careers Fairs, UHI Freshers week, Perth and Kinross Council Locality working group, NHS retirement group, Stronger Communities, Letham 4 All community events, Climate Action Summit, Circular Communities conferences and workshops, Scotland Sustainability Summit, Tayside Biodiversity market, Climate Change Fundamentals and Regenerative Solutions

Partnership working meetings include Love Letham, Perth Community Action Partnership, Anti-Poverty taskforce, Community Planning, Share and Repair networks, Circular Communities, Bloom group, Letham locality workshops, Perth City Local Action Partnership.

Seven Acres

We hosted an Easter themed community event with bulb planting, egg hunt, bonnet decorating and Easter themed games in partnership with the Anti-poverty Taskforce.

We have commissioned Westbank Community Payback team to build picnic benches to add to this greenspace to encourage community members to use this greenspace.

We have planted Spring and Summer bulbs and are seeking community volunteers to resurface the path.

Community Litter Picks

In the last 12 months Litter picking equipment has been provided to individuals. 54 bags of litter collected during monthly community litter picks organised by LCC.

Letham Climate Challenge
Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Letham Climate Challenge
Independent Examiner's Report to the Trustees

I report on the accounts of the Charity for the year ended 31 July 2025 which are set out on pages 5 and 6.

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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations of 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 accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Chartered Accountant

3 Barossa Place
Perth
PH1 5HG

Letham Climate Challenge
Balance Sheet
as at 31 July 2025

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	2	6,900	8,379
Current assets			
Debtors	3	-	406
Cash at bank and in hand		120,884	162,690
		<u>120,884</u>	<u>163,096</u>
Current liabilities	4	(1,120)	(2,364)
Net current assets		<u>119,764</u>	<u>160,732</u>
Net assets		<u>126,664</u>	<u>169,111</u>
Represented by funds			
Unrestricted funds		118,919	84,748
Restricted funds	8	7,745	84,363
		<u>126,664</u>	<u>169,111</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Chair
 Approved by the board on

**Letham Climate Challenge
Statement of financial activities
for the year ended 31 July 2025**

	Unrestricted			Unrestricted		
	Funds	Restricted	Total	Funds	Restricted	Total
			Funds			Funds
			2025			2024
			£			£
INCOMING RESOURCES						
Donations and legacies						
Donations and legacies	11,438	10,331	21,769	4,079	88,424	92,503
Charitable activities	6,748	1,201	7,949	10,705	729	11,434
	<u>18,186</u>	<u>11,532</u>	<u>29,718</u>	<u>14,784</u>	<u>89,153</u>	<u>103,937</u>
Investment income						
Interest received	36	-	36	123	-	123
Resources Expended						
Direct project costs						
Premises costs						
Premises expenses	4,233		4,233	651	3,595	4,246
	<u>4,233</u>	<u>-</u>	<u>4,233</u>	<u>651</u>	<u>3,595</u>	<u>4,246</u>
Management and administration						
Staff costs						
Gross wages	39,333		39,333	34,879		34,879
Employer pension	105		105	107		107
Recruitment costs	240		240			
	<u>39,678</u>	<u>-</u>	<u>39,678</u>	<u>-</u>	<u>34,986</u>	<u>34,986</u>
Administration costs						
Advertising	60		60	1,124		1,124
Insurance	877		877		680	680
Expensed equipment	-		-	480	195	675
Repairs and maintenance	4,548		4,548	508		508
Other office costs	4,598		4,598	1,295	2,335	3,630
Professional fees	1,280		1,280	1,254		1,254
Depreciation	1,479		1,479	1,643		1,643
	<u>12,842</u>	<u>-</u>	<u>12,842</u>	<u>6,304</u>	<u>3,210</u>	<u>9,514</u>
EXCESS INCOME OVER EXPENDITURE	(41,380)	(1,067)	(42,447)	5,913	42,869	48,782
Balances brought forward 1 August 2023	84,748	84,363	169,111	78,835	41,494	120,329
Transfer between funds	75,551	(75,551)	-			-
Balances carried forward 31 July 2024	<u>118,919</u>	<u>7,745</u>	<u>126,664</u>	<u>84,748</u>	<u>84,363</u>	<u>169,111</u>

Letham Climate Challenge
Notes to the Accounts
for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the 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), effective 1 January 2015 (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Venture Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The presentational currency of the financial statements is Pound Sterling.

Income recognition policy

Income is included in the SOFA when the charity becomes entitled to the income and the amount can be qualified with reasonable accordance and receipt is probable. All income is unrestricted unless specifically restricted by the funder, Income is only deferred when the Charity must fulfil conditions before becoming entitled to it or where the funder has specified that the income is to be expended in a future accounting period.

Short-term debtors and creditors

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that the settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Value Added Tax

The Company is not registered for VAT and accordingly, where applicable, all expenditure is inclusive of VAT.

Funds

Unrestricted funds are those funds which can be used at the Trustees' discretion, Restricted funds are those funds whose purposes have restricted by the donor. Designated funds are those funds which have been earmarked by the trustees for specific purposes.

Allocation of Overhead and Support Costs

Overhead and support costs, which include governance costs, are allocated between charitable activities. These costs have been apportioned to the various activities on the basis of staff time, The allocation of overhead and support costs is analysed in note 4. Support costs of the charity which have been funded by core grant which is not attributable direct to specific projects. Governance costs comprise all costs involving the public accountability of the charity.

Charitable Activities

Costs of charitable activities include direct costs and an apportionment of overhead and governance costs are shown in note 5.

2 Tangible fixed assets

	Tenant's improvements	Fixtures, fittings & equipment	Plant & machinery £	Total £
Cost				
At 1 August 2024	31,613	2,417	4,977	39,007
Additions				-
Disposals			-	-
At 31 July 2025	31,613	2,417	4,977	39,007
Depreciation				
At 1 August 2024	24,322	2,417	3,889	30,628
Charge for the year	1,287	-	192	1,479
On disposals	-	-	-	-
At 31 July 2025	25,609	2,417	4,081	32,107
Net book value				
At 31 July 2025	6,004	-	896	6,900
As at 31 July 2024	7,291	-	1,088	8,379

3 Debtors

	2025 £	2024 £
Prepayments	-	406
	-	406

Letham Climate Challenge
Notes to the Accounts
for the year ended 31 July 2025

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security costs	475	1,742
Accruals	645	622
	<u>1,120</u>	<u>2,364</u>

5 Analysis of expenditure on charitable activities

	Direct project costs	Project delivery staff costs	Support costs	Governance costs	Total
Restricted	4,493	34,986	6,805		46,284
Unrestricted	2,040		5,700	1,254	8,994
	<u>6,533</u>	<u>34,986</u>	<u>12,505</u>	<u>1,254</u>	<u>55,278</u>

6 Analysis of governance and support costs

The Trustees initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities. Refer to the table below for the analysis of support and governance costs.

	Staff costs	Support	Governance	Total
Premises costs		4,233		4,233
Staff costs	39,438	240		39,678
Advertising		60		60
Insurance		877		877
Expensed equipment		-		-
Repairs and maintenance		4,548		4,548
Other office costs		4,598		4,598
Professional fees			1,280	1,280
Depreciation		1,479		1,479
	<u>39,438</u>	<u>16,035</u>	<u>1,280</u>	<u>56,753</u>

7 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2025	2024
Salaries and wages	39,333	34,879
Social security costs		
Pensions	105	107
	<u>39,438</u>	<u>34,986</u>

No employees had employee benefits in excess of £60,000 (2023:£nil).

The charity trustees were not paid or received any other benefits from employment within the company in the year (2024:£nil) neither were they reimbursed expenses during the year (2024:£nil). No charity trustee received payments for professional or other services supplied to the charity (2024:£nil).

**Letham Climate Challenge
Notes to the Accounts
for the year ended 31 July 2025**

	2025	2024
Project support	3	3

**8 Analysis of charitable funds
Analysis of movements in unrestricted funds**

	Balance 1 August 2024	Income 2024	Expenditure	Transfers	Balance 31 July 2025
General fund	84,748	18,222	(59,602)	60,551	103,919
Designated fund				15,000	15,000
Total	84,748	18,222	(59,602)	75,551	118,919

Analysis of movements in unrestricted funds - previous years

	Balance 1 August 2023	Income 2023	Expenditure	Transfers	Balance 31 July 2024
General fund	78,835	14,907	(8,994)		84,748
Designated fund	-				-
Total	78,835	14,907	(8,994)	-	84,748

Name of unrestricted fund

General fund
Designated funds

Description, nature and purposes of fund

The 'free reserves' after allowing for all designated funds.
£15,000 has been transferred from unrestricted funds for continuation of services (estimated 3 months running costs)

Analysis of movements in restricted funds

	Balance 1 August 2024	Income 2024	Expenditure	Transfers	Balance 31 July 2025
Climate Challenge Fund	4,380	1,780	(402)		5,758
Allotment Fund	2,224	4,074	(4,311)		1,987
Project Support Fund	78,131			(78,131)	-
Collection and Delivery Fund	(787)			787	-
Home Basics Fund	415	500	(2,708)	1,793	-
Climate Connect		5,178	(5,178)		-
Total	84,363	11,532	(12,599)	(75,551)	7,745

**Letham Climate Challenge
Notes to the Accounts
for the year ended 31 July 2025**

Analysis of movements in restricted funds

	Balance 1 August 2023	Income	Expenditure	Transfers	Balance 31 July 2024
Climate Challenge Fund	4,380				4,380
Allotment Fund	272	4,153	(2,201)		2,224
Project Support Fund	34,893	85,000	(41,762)		78,131
Collection and Delivery Fund	1,534		(2,321)		(787)
Home Basics Fund	415				415
	<u>41,494</u>	<u>89,153</u>	<u>(46,284)</u>	<u>-</u>	<u>84,363</u>

Name of restricted fund

Climate Challenge Fund

Description, nature and purposes of fund

To support the advancement of carbon reduction

Allotment Fund

To support educating school children

Project Support Fund

To assist with the employment of support workers and core costs

Collection and Delivery Fund

To assist with the costs of collecting and delivering furniture

Home Basics Fund

To assist with the basic home supplies for those in need

Cost of Living Community Fund

To assist the community during the cost of living crisis

Community Environmental Challenge Fund

To assist with the costs and development of the allotments

9 Related party transactions

There have been no related party transactions during the financial period.

10 Going concern

The Trustees consider that the charity is in a fair position to continue its activities during the coming year, and that the charity's reserves are adequate to fulfil its obligations. The trustees have considered the going concern assumption and there are no material uncertainties about the charity's ability to continue as a going concern.

ACCOUNTS YEAR ENDED JULY 25
APPROVED BY CO CHAIRS