

**The Court of The Deacons of The Ancient and Royal Burgh of
Linlithgow
(a Scottish Charitable Incorporated Organisation)**

Trustees' Report and Unaudited Financial Statements
For the year ended 30 September 2025
(Scottish Charity Number SC044893)



**COURT OF THE DEACONS OF THE ANCIENT
AND ROYAL BURGH OF LINLITHGOW**

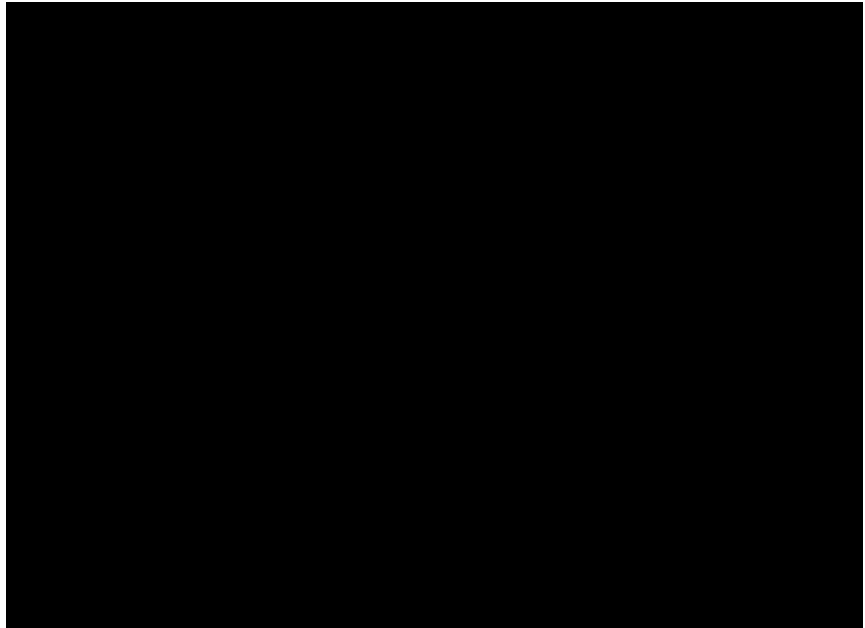
Charity No. SC044893

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Reference and administrative details

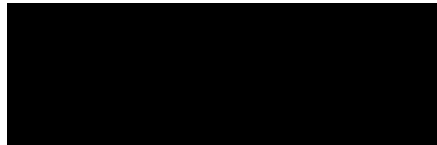
Trustees



Charity number

SC044893

Principal address



Solicitors

Lindsays
Caledonian Exchange
19A Canning Street
Edinburgh
EH3 8HE

Bankers

Royal Bank of Scotland
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

Independent examiners

Henderson Loggie LLP
Level 5
Stamp Office
10-14 Waterloo Place
Edinburgh
EH1 3EG

Trustees' annual report

The Trustees have pleasure in presenting their report and the financial statements for the year ended 30 September 2025, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting: the Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charity's constitution.

Principal Activities and Objectives

To continue the ancient tradition of Riding the Linlithgow Marches annually, an event dating back to the 16th century and to preserve local traditions.

To educate and inform local children of the history, tradition and culture of the Linlithgow Marches.

To promote the welfare and interests of the inhabitants and institutions of the Burgh of Linlithgow and of Linlithgow Bridge by way of donations or otherwise.

To raise funds for the purposes of the Court.

Financial Review

The Trustees and the Court were able to raise the necessary funding for the Riding of the Marches from a grant, donations and a fixed calendar of social functions.

Reserves Policy

The charity's reserves policy is to build sufficient reserves to cover the net running costs, in order to meet commitments. At the year end the charity's unrestricted reserves held were £279,352 (2024 - £268 230), primarily as cash. The Trustees consider this to be an appropriate level of reserves.

Structure, Governance and Management

The Court is a Scottish Charitable Incorporated Organisation (a SCIO) governed by its constitution. It was registered in its current legal form on 29 May 2014. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 29 May 2014.

The charity's trustees are in contact regularly and are responsible for monitoring and controlling the financial position of the charity.

Recruitment and Appointment of Trustees

Trustees are appointed and elected by members of the Court as stated in the charity's constitution and hold regular meetings.

Trustee Induction and Training

Our current trustees are familiar with the work of The Court of the Deacons through attendance and involvement at meetings and through receiving reports of said meetings.

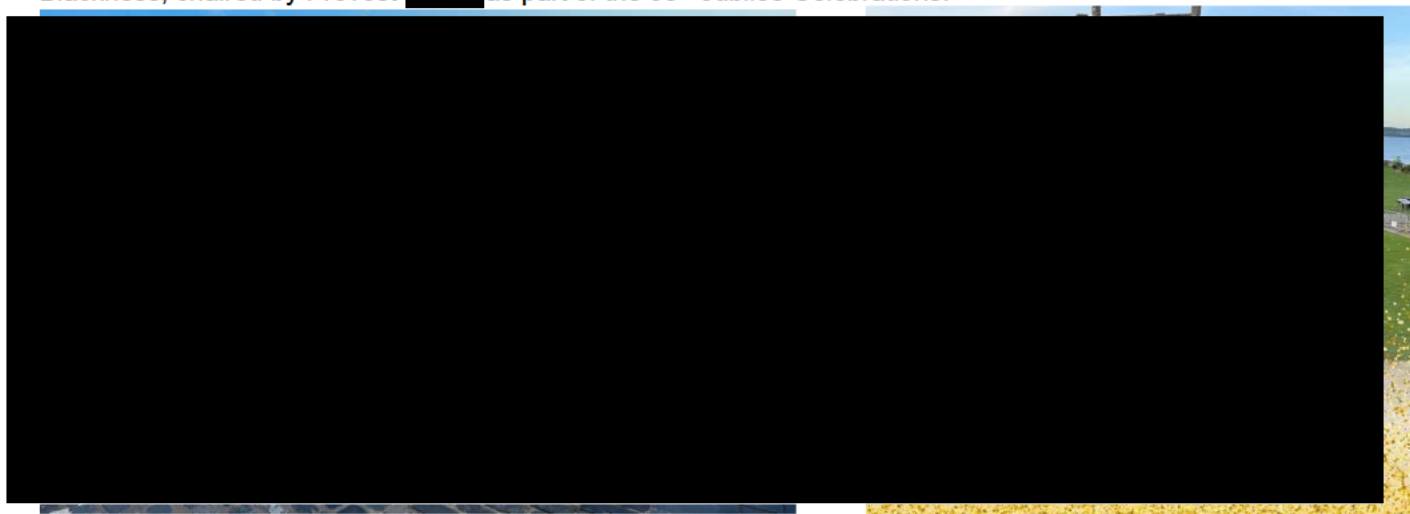
If there are any areas where additional training is required, this will be discussed at a trustees' meeting and a solution identified.

Trustees' annual report *(continued)*

Achievement and Performance

The Court met its principal activity to fundraise, organise and continue the traditions of Riding the Linlithgow Marches.

The annual Riding of Linlithgow Marches took place on Tuesday 17th June 2025. The traditional parades, processions and proclamations were carried out in accordance with ancient custom. The Court celebrated 50 years since becoming responsible for the organisation of the towns Marches. Officers from the Court of the Lord Lyon attended Marches Day 2025 and The Royal Regiment of Scotland exercised their freedom of the Town, parading with full regimental colours and bayonets fixed, to mark and celebrate the Court's milestone occasion. The Court meeting in May was held at Blackness Castle, in the ancient port of Blackness, chaired by Provost [REDACTED] as part of the 50th Jubilee Celebrations.



The Court acknowledge the importance of encouraging our young people to ensure our traditions continue for future generations. Within the year, the Provost, Bailies and principal characters visited all the local primary schools to promote the traditions of the Marches, encourage participation and presented a commemorative school trophy for each of the schools to use as an annual award.



The Provost, Bailies and Members of the Deacons Court maintain a good profile in the town, supporting various other events and groups that contribute to the welfare and interest to the people of the town, including the children's gala day, Linlithgow 10k run, burgh beautiful flower displays, remembrance Sunday service, Linlithgow insignia schools competition, advent fayre and the town Christmas light switch-on.

Trustees' annual report *(continued)*

Risk management

The Trustees and the Court are fully conversant with the requirements and any potential risks are managed and risk assessments are raised for any event.

The Trustees also make provision for appropriate employee/public liability cover for all events.

Court Monthly Meetings

The court hold regular monthly business meetings and an annual public A.G.M.

To accommodate regular meetings during Covid restrictions, these were facilitated electronically via Zoom discussions in line with OSCR guidance. The 'standing orders' have been updated to reflect these changes.

General Data Protection Regulations (GDPR)

The Court collects and retains only very basic data from the Trustees and Members and is fully cognizant of its responsibilities under the regulations.

The Court has introduced a policy and Plan of Action in relation to the protection of the young and vulnerable.

Plans for Future Periods

The charity has a fixed calendar of events in a normal year. There is no expected change to the events that took place in previous years, but the circumstances are still subject to continuing review, resulting from the Coronavirus pandemic.

By order of the Board of Trustees


Provost and Trustee

..... 2025

Independent Examiner's Report to the Members and Trustees of The Court of the Deacons of the Ancient and Royal Burgh of Linlithgow

I report on the accounts of the charity for the year ended 30 September 2025, which comprises the Statement of Financial Activities (Incorporating the Income and Expenditure Account), Balance Sheet and the related notes.

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 (as amended). 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 statement

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.


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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


For and on behalf of Henderson Loggie LLP
Chartered Accountants
Level 5
Stamp Office
10-14 Waterloo Place
Edinburgh
EH1 3EG

..... 2025

Statement of financial activities

for the year ended 30 September 2025

	Notes	2025 £	2024 £
Income from:			
Donations, grants and legacies	3	39,504	39,664
Fundraising activities	4	69,029	59,859
Investment income		8,502	7,092
Total		117,035	106,615
Expenditure on:			
Raising funds	5	37,386	35,776
Charitable activities	6	68,527	53,506
Total		105,913	89,282
Net Income		11,122	17,333
Fund balances brought forward		268,230	250,897
Fund balances carried forward		279,352	268,230

All funds are unrestricted.

All results of the charity relate to continuing activities.

Balance sheet
at 30 September 2025

	<i>Notes</i>	2025 £	2024 £
Current assets			
Debtors	9	7,036	1,895
Cash at bank		280,810	276,221
		<hr/>	<hr/>
		287,846	278,116
Creditors: amounts falling due within one year	10	(8,494)	(9,886)
		<hr/>	<hr/>
Net current assets		279,352	268,230
		<hr/>	<hr/>
Net assets		279,352	268,230
Reserves			
Unrestricted funds - general		279,352	268,230
		<hr/>	<hr/>
		279,352	268,230
		<hr/>	<hr/>

The financial statements were approved by the trustees on 2025 and are signed on their behalf by:



Trustee

Registered charity number SC044893

Notes to the financial statements

1. Accounting policies

General information

The Court of the Deacons of the Ancient and Royal Burgh of Linlithgow is a Scottish Charitable Incorporated Organisation with registration number SC044893. It's registered office and principal address is [REDACTED]. The continuing activity of the charity is to continue the ancient tradition of Riding the Linlithgow Marches and related activities as described on page 2.

The Statement of Financial Activities, Balance Sheet and related notes comprise the financial statements of the charity for the year ended 30 September 2025.

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are prepared on the historical cost basis.

The Court of the Deacons of the Ancient and Royal Burgh of Linlithgow meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in Pounds Sterling (GBP), as that is the currency in which the charity's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees have adopted the exemption from preparing a statement of cash flows as afforded to small entities by FRS 102.

Going concern

The trustees are of the opinion that the charity can continue to meet their obligations as they fall due for the foreseeable future on the basis that a sufficient level of unrestricted funds are held to meet the future running costs of the charity.

Recognition and allocation of income

Donations

Donations are included in the Statement of Financial Activities in the year in which the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants

Income from grants, including capital grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. The exception to this is where the charity has to fulfil conditions before becoming entitled to the grant or where the donor has specified that income is to be expended in a future period. In these circumstances income is deferred until those periods or until the conditions have been met.

Notes to the financial statements *(continued)*

1 Accounting policies *(continued)*

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities when a legal or constructive obligation arises. All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities as follows:-

- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries;
- costs of raising funds comprise the costs associated with events held; and
- governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalent

Cash and cash equivalents consist of cash on hand and balances with banks.

Creditors

Creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

Funds

All funds held by the charity are unrestricted. These are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial assets and liabilities

Financial instruments are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of FRS102. The Charity only enters into basic financial instruments.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

Notes to the financial statements *(continued)*

2. Critical judgements and estimates

In preparing the financial statements, trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future may differ from such estimates.

Critical judgements are made in the application of income recognition accounting policies, and the timing of the recognition of income in accordance with the Charities SORP (FRS 102). The Trustees are of the opinion that there are no such items in the financial statements.

3. Donations, grants and legacies	2025	2024
	£	£
Donations	31,368	31,687
Gift Aid	5,341	5,147
West Lothian Council Gala grant	2,795	2,830
	<hr/>	<hr/>
	39,504	39,664
	<hr/>	<hr/>
 4. Income from Fundraising activities	 2025	 2024
	£	£
Social Events	53,119	45,217
Other Events	15,910	14,642
	<hr/>	<hr/>
	69,029	59,859
	<hr/>	<hr/>
 5. Expenditure on fundraising events	 2025	 2024
	£	£
Social Events	33,026	31,467
Other Events	4,360	4,309
	<hr/>	<hr/>
	37,386	35,776
	<hr/>	<hr/>

Notes to the financial statements *(continued)*

6. Expenditure on charitable activities	2025	2024
	£	£
Administration expenses	11,813	10,514
Marquee	3,328	3,199
Transport	10,151	5,393
Catering	16,586	14,328
Postage/Print	1,214	1,297
Donations	1,264	1,210
Prizes	600	600
Bands	10,909	10,365
Other miscellaneous expenses	9,879	3,996
Insurance	1,289	1,218
Governance costs (note 7)	1,494	1,386
	68,527	53,506
7. Governance costs	2025	2024
	£	£
Independent examiner's remuneration	1,494	1,386
8. Taxation		
The charity has been awarded charitable status and as such is exempt from corporation tax		
9. Debtors	2025	2024
	£	£
Prepayments	1,695	1,895
Gift Aid due	5,341	-
	7,036	1,895
10 Creditors: Amounts falling due within one year	2025	2024
	£	£
Accruals	8,494	8,386
Deferred income	-	1,500
	8,494	9,886

Notes to the financial statements *(continued)*

12. Related parties and Trustee and employees' remuneration

There were no staff employed by the organisation and no Trustees received any remuneration or expenses during the current or preceding year.

There were no transactions with related parties during the current or preceding year.