

Linlithgow Burgh Trust

Scotland · Charity number SC047211

Details

Known as	Linlithgow Civic Trust and Burgh Beautiful Linlithgow
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-03-01
Register	View on the OSCR register

Contact

Address 14 Avalon Gardens
Linlithgow
West Lothian
EH49 7QE

Website <http://www.lbt.scot>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement'

What the charity does: Linlithgow Burgh Trust incorporates Burgh Beautiful Linlithgow and Linlithgow Civic Trust. Burgh Beautiful Linlithgow aims to enhance the Royal Burgh of Linlithgow's historic environment through its horticultural, environmental and community activities, encouraging civic pride and making the town more attractive to visitors. The Civic Trust stimulate and advance public interest in, and care for, the beauty, history, character and well-being of Linlithgow and district, as defined by the EH49 postcode district.

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

Objectives: The Trusts purposes are to promote, for the public benefit, the advancement of environmental protection and improvement, the advancement of heritage and the arts and the advancement of citizenship and community development, such charitable purposes being realised through the following activities:

Geography

- **Main operating location:** West Lothian
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£62,533	£59,095	-	0
2024-08-31	£58,591	£66,067	-	0
2023-08-31	£64,094	£47,154	-	0
2022-08-31	£46,930	£45,764	-	0
2021-08-31	£69,281	£108,889	-	0

Accounts

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Linlithgow Burgh Trust							
Registered charity number	SC047211							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	September	2024	to	31	August	2025	
Set out on pages	2 to 6						(remember to include the page numbers of additional sheets)	
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) 2005 Act 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 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 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 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 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 and comply with Regulation 9 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.							
Signed:	<i>Seonaid Anderson</i>				Date:	3 February 2026		
Name:	Seonaid Anderson							
Relevant professional qualification(s) or body (if any):	MA(HONS) CA CTA							
Address:	Ander Tax Ltd, 21 West Port							
	Linlithgow							
	EH49 7AY							



Linlithgow Burgh Trust

Scottish Charity No. SC 047211

Financial Statements

For the period from 1 September 2024 to 31 August 2025

Financial Review

The work of the Trust is funded from a number of sources. Membership subscriptions and donations cover administrative costs, including the cost of insurance, the AGM, the website and the newsletter. Grants, sponsorship, donations, bequests and fundraising efforts, augmented by Gift Aid, cover the costs relating to the work of Burgh Beautiful Linlithgow. Grants and revenue from the sale of Trust publications and other items largely covers the activities of Linlithgow Civic Trust.

The Trust benefits from the advantages of being incorporated as a SCIO, including charitable status. Gift aid of £3,827 was received in December 2024 for the year 2023/24 and £3,505 was received in August 2025 for the 2024/25 year.

Adherence to the Trust's financial procedures, coupled to an annual budget, fully reconciled monthly cost centre accounts and external examination results in effective financial control.

Reserves Policy

The Trust remains in a strong financial position. The trustees' policy is to retain sufficient unrestricted funds to meet at least three months of normal operating costs, excluding costs associated with "one off" projects, and to cover unexpected expenditure. Total expenditure (excluding "one off" projects) is around £40,000 per annum and this results in a reserve requirement of at least £10,000. On 31 August 2025, unrestricted reserves were £44,306.

Mitigation of Risk

Apart from holding funds in reserve, the trustees have insurance in effect to cover public liability and risk assessments are carried out before undertaking any activity that is considered to be potentially risky.

Consolidated and Cost Centre Accounts

Page 2 shows consolidated receipts and payments. Page 3 has a statement of balances on 31 August 2025. Pages 3 – 5 give details of receipts and payments by cost centre, with figures for the year to 31 August 2024 included for comparison.

Notes and Restricted Accounts

Page 6 contains explanatory notes and gives details of the restricted accounts that were active during the year.

Board Approval and Examination

These Financial Statements were approved by the Board of Trustees on 3 October 2025 and were examined by Seonaid Anderson of Ander Tax, Linlithgow.

A handwritten signature in black ink that reads 'E.J. Cassidy'. The signature is written in a cursive style with a long horizontal stroke at the end.

(Signed)
Emily Cassidy,
Treasurer

2 November 2025

Linlithgow Burgh Trust

Receipts & Payments Accounts £ 1 September 2024 to 31 August 2025

Receipts	Unrestricted	Restricted	Total	2023-24
Donations & Legacies	8,888	31,781	40,669	29,606
Grants	-	5,625	5,625	18,350
Fundraising Receipts	2,535	-	2,535	3,355
Trading Receipts	9,547	3,023	12,570	6,039
Other Receipts	1,134	-	1,134	1,241
Total Receipts	22,104	40,429	62,533	58,591
Payments				
Charitable Costs:				
Floral Displays	-	29,721	29,721	
Embroidery Project	-	425	425	
Trees	-	3,974	3,974	
Changing Face Book	-	4,295	4,295	
Battle500	-	1,214	1,214	
Perambulation	100	-	100	
Carmelite Priory Project	8,004	-	8,004	
Other Charitable Costs	4,445	1,447	5,892	
Total Charitable Payments	12,549	41,076	53,625	63,457
Fundraising	-	-	-	-
Trading	4,948	-	4,948	2,163
Governance	522	-	522	447
Total Payments	18,019	41,076	59,095	66,067
Net Receipts/(Payments)	4,085	(647)	3,438	(7,476)
Transfers to (from) Funds	-	-	-	-
Surplus/(Deficit) for Year	4,085	(647)	3,438	(7,476)

Linlithgow Burgh Trust

Statement of Balances £ As at 31 August 2025

	Unrestricted	Restricted	Total	2023-24
Opening Balance	40,221	6,152	46,373	53,849
Surplus/(Deficit)	4,085	(647)	3,438	(7,476)
Closing Balance	<u>44,306</u>	<u>5,505</u>	<u>49,811</u>	<u>46,373</u>
On 31 August 2025:				
Bank Account			22,681	
Paypal Account			20	
Cash in Hand			110	
Saffron Building Society			<u>27,000</u>	
Total			<u>49,811</u>	

Receipts & Payments by Cost Centre for the year ended 31 August 2025

General Finance:	2024-25	2023-24
Opening Balance	<u>£13,868</u>	<u>£14,715</u>
Unrestricted Receipts		
Members Subscriptions	1,840	1,640
Donations, Legacies & Gift Aid	677	55
Bank Interest	859	663
Miscellaneous Receipts	-	10
Total Unrestricted Receipts	3,375	2,368
General Finance: Total Receipts	£3,376	£ 2,368
Payments		
Website, Newsletter, Print, Post etc.	1,326	2,127
Insurance	210	210
Annual Accounts and AGM	342	297
Bank Charges & PayPal Commission	14	9
Examiner's Fees	180	150
Carmelite Priory Project	8,004	-
Other Expenditure	40	160
Total Payments	<u>10,116</u>	<u>£2,953</u>
Net Movement	<u>£(6,741)</u>	<u>£(585)</u>
Transfer To / (From) Cost Centre	<u>£-</u>	<u>£(262)</u>
General Finance: Closing Balance	<u>£7,128</u>	<u>£13,868</u>

Linlithgow Burgh Trust

Linlithgow Civic Trust:	2024-25	2023-24
Opening Balance	<u>£8,763</u>	<u>£13,590</u>
Unrestricted Receipts		
Donations & Gift Aid	855	93
Sales	6,111	3,082
Misc. Receipts	55	3
Transfers from LBT and BBL	-	-
Total Unrestricted Receipts	<u>£7,021</u>	<u>£3,178</u>
Restricted Receipts		
Embroidery Project	-	15,000
Grants	2,225	-
Advanced receipts	3,023	-
Other Restricted Receipts	584	400
Total Restricted Receipts	<u>£5,832</u>	<u>£15,400</u>
Total Receipts	<u>£12,853</u>	<u>£18,578</u>
Payments		
Perambulation	100	472
Changing Face Book	4,295	-
Visits/Conferences/Seminars	531	2,206
Communications, Stationery, Post etc.	168	-
Cost of Sales	4,948	2,163
Embroidery Project	425	18,320
Linlithgow Explorer	185	-
Battle500	1,214	-
Muitionettes	245	-
Other Expenditure	108	244
Total Payments	<u>£12,219</u>	<u>£23,405</u>
Net Movement	<u>£634</u>	<u>£(4,827)</u>
Civic Trust: Closing Balance	<u>£9,397</u>	<u>£8,763</u>

Linlithgow Burgh Trust

Burgh Beautiful Linlithgow:	2024-25	2023-24
Opening Balance	<u>£23,742</u>	<u>£25,544</u>
Unrestricted Receipts		
Donations and Gift Aid	5,515	4,578
Sales	3,436	2,957
Fund Raising	2,535	3,354
Misc. Receipts	222	565
Total Unrestricted Receipts	11,708	11,454
Restricted Receipts		
Grants	3,400	3,350
Legacies	-	2,000
Sponsorships & Gift Aid	28,196	20,515
Other Restricted Receipts	3,000	325
Total Restricted Receipts	<u>£34,596</u>	<u>£26,190</u>
Total Receipts	<u>£46,304</u>	<u>£37,644</u>
Payments		
Plaques & Signs	79	320
Purchase Tools, Maintenance etc.	184	129
Communications, Printing, Post etc.	994	-
Purchase Plants	19,697	20,579
Purchase Compost, Fertiliser etc.	971	1,876
Contractor Costs	8,973	9,513
Clarendon Base	1,018	404
Trees	3,974	1,532
Other Payments	870	1,082
Total Payments	<u>£36,760</u>	<u>£39,709</u>
Net Movement	<u>£9,544</u>	<u>£(2,065)</u>
Transfer To / (From) Cost Centre	<u>£-</u>	<u>£262</u>
Burgh Beautiful: Closing Balance	<u>£33,286</u>	<u>£23,742</u>

Linlithgow Burgh Trust

Notes to the Accounts to 31 August 2025

1. **Accounting Reference Date:** The Trust's accounting year runs from 1st September to 31st August in the following year.
2. **Comparison:** These accounts cover the sixth full year of Linlithgow Burgh Trust and the comparison figures relate to the year 1 September 2023 to 31 August 2024.
3. **Basis of Accounting:** These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
4. **Related Party Transactions:** Apart from the re-imbursement of approved expenses, no remuneration was paid to the trustees or to any connected person during the year to 31 August 2025.
5. **Governance Costs:** A fee of £150 covers the independent examination of the financial statements to 31 August 2024. The fee for the examination of these financial statements will be included in the accounts for 2025-26.
6. **Stock for Sale:** Linlithgow Civic Trust maintains a stock of publications and other items for sale, produced and paid for during this year and earlier years. On 31 August 2025 the value of this stock was approximately £8,850 (50% of trade selling price). Sales income of £6,111 was received during the year. Stock value at the end of the previous financial year (31 August 2024) was approx. £8,900.
7. **Restricted Funds:** Restricted funds are monies that have been donated or collected for a specific purpose. OSCR requires that restricted funds are accounted for separately from unrestricted funds, which can be spent on anything within the Trust's aims. The following notes cover the movements, already included in the accounts on pages 2 to 5, in the Trust's restricted funds.

Floral Displays: Burgh Beautiful receives sponsorship, donations, grants and bequests to be used for the provision of floral displays in Linlithgow. Some income qualifies for Gift Aid, which is added to the total. During the year, a total of £31,596 was received for this purpose and £29,720 was spent.

Embroidery Project: This project relates to the conservation and framing of the embroidery of Linlithgow High Street. Funds held as at end of year relating to this project were £4,950.

Other Restricted Funds: £6,688 of restricted funds were held at year end re: BBL Youth Project, BBL Projects Involving Young People, LCT Changing Face Book, and LCT Battle500.