

Low Port Centre

Scotland · Charity number SC052642

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-06-27
Register	View on the OSCR register

Contact

Address	Low Port Centre 1 Blackness Road Linlithgow West Lothian EH49 7HZ
Website	www.lowportcentre.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The Low Port Centre (LPC) is a large, former outdoor education building in the centre of Linlithgow. LPC provides community space to Linlithgow and the surrounding area to help people meet their own needs and aspirations and brings together like minded charities, organisations and small businesses who all sign up to our values of Home, Health and Hope. Our partners include those who have permanent space in the building as well as those who have regular room bookings. Additionally there are many occasional and one-off room bookings. The Hostel provides 32 bed spaces in 15 en suite rooms where both groups and individuals can stay.

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

Objectives: The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. - the advancement of citizenship or community development

Geography

- **Main operating location:** Fife
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-06-30	£0	£0	-	7
2025-06-30	£340,210	£274,359	-	7
2024-06-30	£191,179	£153,860	-	0

Low Port Centre

Scotland - Charity number SC052642

Accounts



Trustee's annual report & financial statements

For the period ending 30th June 2025

Low Port Centre SCIO

OSCR
Scottish Charity Regulator
www.oscr.org.uk

**Registered
SCIO
SC052642**

Report and Financial Statement

FOR THE YEAR ENDED 30th JUNE 2025

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LOW PORT CENTRE

TRUSTEE'S ANNUAL REPORT

The Trustees have pleasure in presenting their report for the financial year ending 30 June 2025

REFERENCE AND ADMINISTRATION DETAILS

Charity Name : Low Port Centre
Charity Number (OSCR) : SC052642
Principal Address : Low Port Centre, 1 Blackness Rd, Linlithgow, EH49 7HZ
Constitutional form : Scottish Charity Incorporated Association
Constitutional form date : 27th June 2023
Accounting reference date : 30th June

Website : www.lowportcentre.org and www.linlithgowhostel.org

Charity Trustees:

The Trustees who served during the year were as follows:

Heather Begarnie	Chair
Tom Conn	
Stuart McColl	
Chris Price	
Alex Erskine	(appointed 5.9.24)
Katie Morrow	(appointed 5.9.24)

Bankers: Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Senior Staff member responsible for day-to-day management of the charity: Andrew Clark

The accounts have been prepared in accordance with SORP 2015 issued by the Office of the Scottish Charity Regulator in its role as a SORP making body, recognised by the Financial Reporting Council. The accounts are prepared on an accruals basis. The charity has had the accounts independently examined by Jon Norton of Barefoot Accounting Ltd of Linlithgow, West Lothian.

STRUCTURE, GOVERNANCE, MANAGEMENT

Low Port Centre SCIO (known as Low Port Centre) was registered as a SCIO on 27 June 2023 under the charity number SC052642. Our governing document can be viewed here: [Low Port Centre Constitution](#)

Organisational structure and decision-making process

The charity is overseen and managed by Trustees and management staff.

Trustees have legal duties and are responsible for governance, finance and related matters. They are appointed by agreement with existing Trustees and Members in accordance with the constitution.

Management Staff have responsibility for the day to day workings of the charity, ensuring that the activities of the charity are run effectively and in line with the overall vision and strategy agreed by the Trustees.

The organisation is composed of Trustees, Members and Associates.

Members are Individuals who care about the Low Port Centre. The Low Port Centre (LPC) is a two tier SCIO with a geographic community which means local people make up the majority of our membership body and make decisions about what happens i.e appoint trustees and ratify the budget. This happens once a year at our Annual General Meeting. Anyone over 12 years old can become a member.

Types of Memberships

- Ordinary Members - Individuals aged 16 or over who are resident in EH49, EH30, EH48, EH51, EH52, FK2 and FK3.
- Junior Members - Individuals aged between 12 and 15 who are resident in EH49, EH30, EH48, EH51, EH52, FK2 and FK3. (Not eligible to serve as Charity Trustees)
- Associate Members - Individuals aged 16 or over who are NOT residents of EH49, EH30, EH48, EH51, EH52, FK2 and FK3.

Associates - If you live outside of the geographical area but support the Low Port Centre you can become an Associate member. Associates may attend and speak at General Meetings but may not participate in such meetings for voting or quorum purposes. Associates will be eligible for appointment as Co-Opted Trustees.

Risk Management: It is considered by the Trustees that there is no foreseeable risk where the charity is exposed.

Affiliations and connections:

Our partners are the heart and soul of the Low Port Centre and have made it their home. They've signed up to our values and care about the ongoing sustainability of the LPC.

A partner has either dedicated full time space in the centre or hires a space once a week for three consecutive hours, 40 weeks of the year. A partner in return receives up to 50% discount on all room bookings.

Our current partners are:

- [Specsavers Opticians and Audiologists - Linlithgow](#)
- [Party at the Palace](#)
- [St John's Church Linlithgow](#)
- [Linlithgow Reed Band](#)
- [Art of Morrow](#)
- [The New Well](#)
- [Origin Peptides](#)
- [Stuart Jamieson Fitness Coaching](#)
- [Alcoholics Anonymous - Linlithgow Group](#)
- [Physio Led Pilates](#)
- [West Lothian Sailing Club](#)
- [Wildflowers Counselling](#)
- [Falkirk District Wargames](#)
- [John McNaughton Counselling & Psychotherapy](#)
- [Jazzercise Linlithgow](#)
- [Birth Prep with Joy](#)
- [Glass Act Theatre](#)
- [Innovative Applications](#)
- [Skills Development Scotland](#)
- [NHS Blood Donation Pop - Up Events](#)
- [Inspiring Presence](#)
- [Rock Choir](#)
- [Sheena Miller Counselling](#)
- [Dianne Collins Counselling](#)
- [Life Fit Wellness](#)
- [Together for you Therapy](#)
- [Lynda Currie Pilates](#)
- [Linlithgow & District Art Club](#)
- [Slimming World Linlithgow](#)
- [Caroline Scott](#)
- [First Class Learning](#)

OBJECTIVES AND ACTIVITIES

The Purpose of the charity as set out in the governing document:

The Organisation has been formed to primarily benefit the community of individuals who are resident in the EH49 postcode area but also including those from the neighbouring postcode areas EH30, EH48, EH51, EH52, FK2 and FK3 (the "Community"), with the following purposes:

- the provision of recreational facilities, or the Organisation of recreational activities, with the object of improving the conditions of life for persons living within the the EH49 postcode area and the surrounding areas,
- the advancement of citizenship or community development

Summary of the main activities in relation to those purposes:

Background

The Low Port Centre (LPC) provides community space to Linlithgow and the surrounding area to help people meet their own needs and aspirations. LPC brings together like minded charities, organisations and small businesses who all live under the same roof to improve the world around them.

It all started in 2020 when St John's Church, Linlithgow, was looking for a permanent HOME for the church family. A local councillor made the church aware of a council property, the Low Port Education Centre, which could potentially be available as a Community Asset Transfer. The church quickly realised that this was a huge project requiring partnership with many other organisations, so an independent charity, Low Port Centre, was formed.

Our vision for Low Port Centre is that it is a welcoming place for all, inspiring community, wellbeing and creativity in and around Linlithgow. Our values of Home, Health and Hope are at the core of all that we do and each of our partners shares these values.

- Home: Primarily LPC is a Home for the community, where everyone can belong. It is accessible to all, where people are respected and is, as the motto of Linlithgow states, 'kind to strangers'.
- Health: LPC is a place to enhance mental, physical, and spiritual wellness for individuals and, through shared space and activities, to encourage life-giving connections.
- Hope: We aim to foster a positive and optimistic environment, nurturing kindness, acceptance and growth.

Looking back over the year...

A Year of Growth, Adaptation, and Full Utilisation of the Low Port Centre

This year has been one of significant expansion and impact. The Low Port Centre has moved from being a refurbishment project to becoming a busy community hub at the heart of our community. Every corner of the building - and the surrounding grounds - has been in active use, reflecting both the needs of our partners and the creativity of the people who call this place home.

Expanding Use of Space

Demand for space has grown throughout the year, with groups, community organisations, and new partners making extensive use of rooms, halls, and outdoor areas. Some of these are one-off events whilst others are regular bookings. Our licensed spaces have been full all year and the licensees occasionally book other space for their activities. The Centre has become a place where people can gather, learn, rest, create, and pursue their own aspirations, from Party at the Palace to local markets and creative enterprises.

Hostel Development

A major focus of the year was the development of Linlithgow Hostel.
Key milestones included:

- Establishing the hostel infrastructure
- Launching listings on Airbnb and Booking.com
- Recruiting and training additional staff, including on-call support
- Developing new protocols to ensure safety, compliance and a positive guest experience

The hostel closed in January to allow for maintenance work and to give the staff team a break. In line with our vision and values, the hostel prioritises providing affordable accommodation for groups. Groups can book 1-2 years in advance, with package deals allowing the use of additional meeting rooms in the centre. Individuals are able to book hostel rooms up to 6 months ahead, when space is available. Any surplus income generated through running the hostel is reinvested across the Low Port Centre to benefit the whole community. It allows us to keep the costs affordable for those renting space in the building, particularly our partners. We are continuing to learn how to improve our hospitality, income generation, and community welcome.

Growing Partnerships

We now have 31 partners in the centre. Groups are also using the hostel and booking for repeat visits. During the year, new relationships have been formed with:

- Twinning associations
- Church groups
- Local organisations seeking space for meetings, events, and community activities

These partnerships have broadened our reach and deepened our role as a connector within the town.

Building Improvements and Safety Upgrades

A significant programme of upgrades and compliance work was completed, strengthening the building's safety, efficiency, and long-term viability. This included:

- Initial work on the Rigg, a small, private woodland: clearing the area, reinstating fencing, and engaging with the council and school about future ownership and shared use of the space
- Completion of legionella training to ensure ongoing compliance
- Securing a grant from the Scottish Landfill Trust to improve the heating across the building
- Fire alarm upgrades and a full fire risk assessment
- Continuing health and safety improvements across the site

These investments ensure the Centre remains safe, compliant and fit for purpose for years to come.

Lease

As part of the Community Asset Transfer (CAT) discussions with the local authority it was agreed that we would enter into an initial 2-year lease for the property while the CAT was in progress. We are now 18 months into our lease, and this is allowing us to prove the project is viable in the long term. We expect the CAT to be completed in 2026.

Financial Stability

A major milestone was achieved in June, when the organisation reached full reserves. This achievement reflects careful stewardship, increased activity, and the commitment of staff, volunteers, and partners. It provides a strong foundation for future planning and investment and gives confidence as we look towards completion of the CAT and full ownership of LPC.

Team

Andy, the centre manager continues to work tirelessly and creatively to ensure the centre is run smoothly and efficiently. He liaises with staff, partners, volunteers, trades and guests, generating new business and communicating with the wider community.

Katherine has been an invaluable addition to the staff team, taking the lead on ensuring compliance, policies and procedures are carefully followed. She is the hostel manager and is responsible for staffing recruitment, contracts and rotas.

Ruth, seconded from St John's Church, brings her extensive financial and organisational skills into the team. She ensures the day-to-day finances are accurate, does invoicing and liaises with our accountant.

Steven Turnbull - our Development Officer, provides critical support in achieving grant funding and oversees refurbishment of the building. His skill set is invaluable in strengthening the LPC charity.

We have a fantastic team of 8 on-call, housekeeping and cleaning staff who are mostly local people, for some it has been their first ever job.

Our two wonderful volunteer handymen, Chris and Tom, faithfully appear every Monday and take on each maintenance challenge with a brilliant uncomplaining and can-do attitude.

Charity's policy on reserves:

Currently our reserves policy is to hold three months of running costs. In addition a sum of £20,000 will be held as an emergency fund to be used for unforeseen essential work that affects health and safety and/or the ongoing running of Low Port Centre.

This reserves policy relates only to the charity's unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given.

Our reserves policy can be viewed [here](#).

Going Concern: As at the date of approval of this report, and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity's ability to continue as a going concern.

Looking ahead

As we move into year 3, we look forward to the conclusion of the full Asset Transfer of the Low Port Centre. We anticipate that the financial and legal work and the negotiations with West Lothian Council will be concluded following our calculation of the community benefit being provided by Low Port Centre.

Over the summer, we have plans to refurbish the small kitchen and make it the main kitchen for the centre. We will reuse as much as possible from the existing kitchen, but some new appliances and units will be purchased.

The main kitchen is used infrequently, and it has been decided to change its use and create a common room for those staying in the hostel. This will be particularly beneficial for groups, ensuring they will have a place to meet that isn't already in use by our regular partner bookings.

We are considering rebranding the hostel to encourage more bookings. We are not consistently reaching our targets for hostel occupancy and wonder if the connotations of a 'hostel' are problematic. A relaunch and wider marketing during the next year will hopefully help us to achieve at least the national average occupancy rates in the accommodation.

In partnership with Low Port Primary School, restoration of The Rigg (secret garden) is well underway. We are grateful for all the work of the Men's Shed group as they have worked to reinstate it to a usable community garden which is benefitting school pupils as well as people associated with Low Port Centre. There is more work ahead to develop the outside spaces around Low Port and make them beautiful all year round.

Thanks

The Trustees are most grateful to the growing team of staff, partners and volunteers who give so much of themselves in providing an excellent community facility, HOME to many organisations, groups and businesses.

We are also grateful for all the financial support we have received during the year. Particular thanks to:

- St John's Church for their significant ongoing partnership at the heart of LPC
- West Lothian Council for continued support towards the full Asset Transfer
- All of our partners and the many others who have booked and used LPC over the year

The Trustees believe that this report is a fair, balanced and an understandable review of the charity's structure, legal purposes, objectives and activities, financial performance & financial position.

The Charity Trustees declare that they have approved the report above.

Signed on behalf of the Charity Trustees on 3rd March 2026

A handwritten signature in dark ink, appearing to read 'H Begarnie', with a stylized, looping flourish at the end.

Heather Begarnie, Chair

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF "LOW PORT CENTRE"

Scottish Registered Charity SC052642

I report on the accounts of the charity for the year ended 30th June 2025 which are set out on pages 12 to 19.

Respective responsibilities of Trustees and Auditors

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. 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 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.



Date 3rd March 2026

Jon Norton FMAAT
Barefoot Accounting Ltd
Regent House, Linlithgow, EH49 7HU
AAT Membership Number 20219691

Statement of Financial Activities (Including Income & Expenditure Account)

For the Period Ended 30th June 2025

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025 £</u>	<u>Total Funds 2024 £</u>
Income and endowments from:					
Grants, Donations and legacies	4	39,099	75,984	115,083	140,618
Charitable activities		-	-	-	-
Other trading activities	5	225,126	-	225,126	45,656
Investments	6	2	-	2	-
Other		-	-	-	4,905
Total		264,227	75,984	340,210	191,179
Expenditure on:					
Raising funds	7	-	-	-	-
Charitable activities	8,10	171,102	101,170	265,106	152,599
Other	9	9,253	-	9,253	1,262
Total		180,355	101,170	274,359	153,860
Net income/(expenditure)		83,871	(25,186)	65,851	37,319
Transfers between funds	16				
Other recognised gains/(losses):					
Extraordinary income					
Gain/(losses) on revaluation of fixed assets	11,15				
Net gains/(losses) on investments					
Actuarial gains/(losses) on pension schemes					
Net movement in funds					
Total funds brought forward		12,132	25,187	37,319	-
Total funds carried forward		96,003	-	103,169	37,319

There are no Endowment Funds.

All incoming resources and resources expended derive from continuing operations.

Balance Sheet

As at 30th June 2025

	Notes	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible fixed assets	11	<u>12,783</u>	<u>-</u>
Current Assets			
Debtors and prepayments	12	12,828	4,598
Cash at bank and in hand		<u>78,656</u>	<u>36,519</u>
		91,484	41,117
Creditors Falling Due Within One Year	13	<u>3,543</u>	<u>3,798</u>
Net Current (Liabilities) Assets		87,941	37,319
Total Assets Less Current Liabilities		<u>100,724</u>	<u>37,319</u>
Creditors Falling Due After One Year	14	-	-
Net Assets		<u>100,724</u>	<u>37,319</u>
Funds			
Unrestricted funds	15	100,724	12,132
Restricted Funds	16	-	25,187
		<u>100,724</u>	<u>37,319</u>

The trustees confirm that, to the best of their knowledge, the financial statements have been prepared in accordance with the Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and the guidelines outlined in Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements give a true and fair view of the charity's affairs as at [year-end date] and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.

Signed on behalf of the Trustees:



Heather Begarnie, Chair

Date: 3rd March 2026

Notes to the Accounts
For the Period Ended 30th June 2025

1. Accounting Policies

a) Accounting Convention

The accounts are prepared under the historical cost convention in accordance with applicable accounting standards, the Charities & Trustee Investment (Scotland) Act 2005, and the Charities accounts (Scotland) Regulations 2006 (as amended) and Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2018.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of charity.

Restricted funds are funds which are to be used in accordance with specific instructions imposed upon amounts received.

(c) Incoming Resources

All incoming resources are recognised in the period to which they relate, when there is sufficient evidence to provide the necessary certainty that the income will be received, and the value of the incoming resources can be measured with sufficient reliability.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

(e) Tangible Fixed Assets and Depreciation

Depreciation is calculated on a straight line and reducing balance basis so as to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose are:

Freehold property and improvements	2% straight line (Fair Value Basis from 2023)
Fixtures and fittings	20% straight line
Office equipment	20% straight line
AV/PA equipment	20% straight line

(f) VAT

The charity registered for VAT from July 2025, and where applicable, expenditure is stated net of tax.

2. Taxation

As a registered charity there is no liability for corporation tax.

Notes to the Accounts
For the Period Ended 30th June 2025

3. Net incoming/(outgoing) resources

	2025 £	2024 £
Net incoming/(outgoing) resources is stated after charging:		
Depreciation of tangible fixed assets	3,196	-
(Profit)/Loss on disposal of tangible fixed assets	-	-
Examiner's remuneration	800	880

4. Voluntary Income

	2025 £	2024 £
Unrestricted funds		
Grants, Donations and gifts	39,099	31,598
Restricted funds		
Grants, Donations and gifts	75,989	109,020
	<u>115,088</u>	<u>140,618</u>

5. Activities for generating funds

	2025 £	2024 £
Unrestricted funds		
Lease Income	45,507	15,602
Room Hire	74,928	27,039
Overnight Stay	105,440	3,015
	<u>225,126</u>	<u>45,656</u>
Restricted funds		
Lease Income	-	-
Room Hire	-	-
	<u>-</u>	<u>-</u>
	<u>225,126</u>	<u>45,656</u>

6. Investment Income

	2025 £	2024 £
Unrestricted funds		
Savings investment accounts	2	-
	<u>-</u>	<u>-</u>

7. Cost of generating funds

	2025 £	2024 £
Unrestricted funds		
	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Notes to the Accounts
For the Period Ended 30th June 2025

8. Charitable Expenditure

	2025 £	2024 £
Unrestricted funds		
Contractor Payments	13,160	5096
Refurb Costs	18,853	39,448
Repairs & Maintenance	12,173	105
Staff Costs	26,110	-
Electricity	16,899	5,731
Gas	30,789	7,647
Telephone & Internet	4,601	727
Comms, Media & Advertising	3,529	129
Office Supplies & Postage	369	84
Catering	164	88
Event Costs	215	560
Cleaning Materials	4,015	630
Other General Expenses	41,712	42
	<u>172,589</u>	<u>60,286</u>
Restricted funds		
Contractor Payments	23,830	47,395
Refurb Costs	25,099	35,050
Staff Costs	50,832	-
Comms, Media & Advertising	2,009	1,388
	<u>101,770</u>	<u>83,833</u>
	<u><u>274,359</u></u>	<u><u>144,119</u></u>

9. Governance costs

	2025 £	2024 £
Unrestricted funds		
Bank Charges	171	105
Finance, Admin & Office Services	7,354	350
Audit & Accountancy	1,728	807
Restricted funds		
Bank Charges	-	-
	<u>9,253</u>	<u>1,262</u>

Notes to the Accounts
For the Period Ended 30th June 2024

10. Staff costs

	2025	2024
	Number	Number
The average weekly number of employees of the charity was:		
Charitable activities	7	1
	<u>7</u>	<u>1</u>
The aggregate remuneration paid and associated costs was:	£	£
Wages and salaries	72,657	7,608
National insurance costs	-	-
Employer's pension contribution	2,780	817
Staff Expenses	448	54
Training and Development	1,058	-
	<u>76,942</u>	<u>8,479</u>

No employee or director received emoluments in excess of £60,000 during the year

11. Tangible Fixed Assets

	Heritable Property £	Furnishing & Equipment £	Total £
<i>Cost</i>			
At 1 July 2024	-	-	-
Additions	-	15,979	15,979
Disposals	-	-	-
At 30 th June 2025	<u>-</u>	<u>15,979</u>	<u>15,979</u>
<i>Depreciation</i>			
At 1 July 2024	-	-	-
Charge for the period	-	3,196	3,196
Depreciation on disposals	-	-	-
At 30 th June 2025	<u>-</u>	<u>3,196</u>	<u>3,196</u>
<i>Net Book Value</i>			
At 30 th June 2025	<u>-</u>	<u>12,783</u>	<u>12,783</u>
At 1 st July 2024	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Accounts
For the Period Ended 30th June 2025

12. Debtors and prepayments

	2025 £	2024 £
Debtors	2,768	-
VAT Reclaim	10,060	-
	<u>12,828</u>	<u>-</u>

13. Creditors Falling Due Within One Year

	2025 £	2024 £
Accruals	1,830	1,935
Other Creditors	1,713	-
Business loans	-	-
	<u>3,543</u>	<u>-</u>

14. Creditors Falling Due After One Year

	2025 £	2024 £
Loans	-	-
Tailored business loan	-	-
	<u>-</u>	<u>-</u>

15. Unrestricted Funds

	General Reserve £	Revaluation Reserve £	Special Reserve £	Total £
At 1st July 2024	-	-	-	-
Revaluation Reserve	-	-	-	-
Transfers	-	-	-	-
Incoming resources	82,159	-	-	82,159
Resources expended	70,027	-	-	70,027
At 30 th June 2025	<u>12,132</u>	<u>-</u>	<u>-</u>	<u>12,132</u>

16. Restricted Funds

	Restricted Fund £	Building Fund £	Total £
At 1 st July 2024	25,187	-	25,187
Incoming resources	75,984	-	75,984
Resources expended	53,559	-	53,559
Transfers	-	-	-
At 30 th June 2025	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Accounts
For the Period Ended 30th June 2025

The Restricted Funds are as follows –

	Fund b/f £	Income £	Expense £	Transfer £	Fund c/f £
Landfill Trust	-	30,000	30,000		-
Digital Grant	(138)	2,919	2,781		-
Landscaping	4,408	-	4,408		-
Employer Recruitment Incentive		2,621	2,621		-
Enablement Fund		40,445	40,445		-
Place Based Investment Fund	20,916	-	20,916		-
Total	25,187	75,984	101,170		-

17. Contingent Liabilities

There were no contingent liabilities during the financial period.

18. Related Party Transactions

There is no direct governance or financial link between St John's Church Linlithgow and the independent charity, Low Port Centre. However, St John's Church Linlithgow played a key role in the acquisition of the Low Port Centre through a Community Asset Transfer. Recognizing the scale of the project and the need for collaboration with multiple stakeholders, the church supported the establishment of Low Port Centre as a separate charitable entity. As part of this initiative, St John's Church provided a donation in the year of £15,979 worth of equipment. There are no common trustees between the two organisations.

19. Analysis of Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	12,783		12,783
Cash at bank and in hand	78,674		78,674
Other net current assets/(liabilities)	9,267		9,267
Creditors of more than one year	-		-
Total	100,724	-	100,724