



LINLITHGOW BURGH TRUST



# **Linlithgow Burgh Trust**

**Scottish Charity No. SC 047211**

## **Report and Financial Statements**

For the period from 1 March 2017 to 1 September 2017

# Linlithgow Burgh Trust

## Trustees Report for the six months ended 1 September 2017

The trustees of Linlithgow Burgh Trust (referred to as the Trust) have pleasure in presenting their report, together with the financial statements for the six-month period from incorporation as a SCIO on 1 March 2017 to 1 September 2017. Future reports and financial statements will cover full years, running from 1 September to 31 August.

**Charity Name:** Linlithgow Burgh Trust

**Charity Number:** SC 047211

**Address:** C/o Chris Long (Chair), 14 Friars Way, Linlithgow, West Lothian EH49 6AX.

### Charity Trustees at 1 September 2017:

Chris Long	Chair
John Aitken	Secretary
Mike Vickers	Treasurer
Robbie Calder	Appointed 29 April 2017
Chris Gunstone	
Kirsty Leonard	Appointed 29 April 2017
Marilyne MacLaren	
John McGregor	
Ron Smith	
Averil Stewart	Appointed 29 April 2017
David Timperley	

**Independent Examiner:** Seonaid Anderson

### Structure, Governance and Management

**Constitution:** Linlithgow Burgh Trust is a Scottish Charitable Incorporated Organisation (a SCIO). It was incorporated and registered on 1 March 2017. Linlithgow Burgh Trust replaced Linlithgow Civic Trust, an unincorporated association which was founded in 1971. Linlithgow Civic Trust was wound up by its members at its Annual General Meeting on 29 April 2017 and it was resolved to transfer its net assets, after the settlement of all debts, to Linlithgow Burgh Trust. Full members of Linlithgow Civic Trust automatically became

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members of the Trust on its incorporation. The Charity Trustees are all Members of Linlithgow Burgh Trust.

## **Appointment of Trustees**

The Charity Trustees form the Board, which meets regularly and manages the affairs of the Trust. The initial trustees were the subscribers to the Trust's registration and were re-appointed, along with three new trustees, by the members at the Inaugural Members Meeting on 29 April 2017.

There must be a minimum of five and a maximum of twelve trustees.

## **Objectives and Activities**

The Trust's 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 community development and citizenship, such charitable purposes being realised through the following activities:

1. To stimulate and advance public interest in, and care for, the beauty, history, character and well-being of Linlithgow and district, the maximum extent of its area of concern being defined by all postcode units within the postcode district of 'EH49';
2. To encourage and advance high standards of architecture and town planning, including the adequate provision and protection of green spaces, in Linlithgow and district as defined in item 1 above, this to be achieved by such means as scrutiny and constructive comment on planning applications, proposed developments and planning policies and the advocacy of alternative sustainable approaches to the planning and development of the town;
3. To pursue the above ends by means of meetings, exhibitions, lectures, conferences, publications, products, publicity, events, collaboration, lobbying and participation with other organisations including schools and committees, and the promotion of schemes or any other activities of a charitable nature;
4. To undertake, and encourage others to undertake, sustainable practical and physical works to preserve, sustain and enhance the beauty and character of Linlithgow and district as defined in item 1 above, including, amongst other things, the installation and maintenance of floral displays and planting schemes, the protection and maintenance of green spaces, the promotion of community gardens and allotments, the removal of litter and rubbish, the creation of footpaths and wildlife reserves, the creation of heritage trails, the

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installation of public art, the clearance and upgrading of untidy areas and the pursuit of all activities relating to the physical and natural environment as are specified from time to time as requirements by the Beautiful Scotland and Britain in Bloom campaigns.

5. To encourage and support volunteers and other organisations to assist in the achievement of the charitable purposes set out in item 1 above.

These activities are achieved through the work of two main operating committees: The **Linlithgow Civic Trust Committee** and the **Burgh Beautiful Linlithgow Committee**, both of which report regularly to the Board. In addition, the Finance and Administration Committee advises the Board on matters relating to administration, governance and finance.

## Website and Newsletter

The work of the Trust and its committees is publicised on the Trust's website and through a regular newsletter that is distributed to all members of the Trust.

The Trust's website at [lbt.scot](http://lbt.scot) is now well established and replaces the former Linlithgow Civic Trust website. The Trust's first newsletter is being delivered to members along with this report and there will be two additional newsletters in each year, plus the Annual Report and Financial Statements, which will be issued in October each year.

## AGM

The Trust's first AGM will take place on 18 November 2017, followed by a members' social event. The AGM notice and agenda are included along with this report.

## Burgh Beautiful Linlithgow

Burgh Beautiful Linlithgow (BBL), one of the Trust's two main operating committees, has had a very successful year. In September BBL won Gold and was judged Best Medium Town in the Beautiful Scotland competition. It also received the RHS "Overcoming Adversity" award for taking over much of the planting and some grass cutting tasks following West Lothian Council cuts to these services. Volunteer numbers almost doubled, and sponsorships were the largest ever.

Around 90 volunteers manage 120 hanging baskets with all year-round display. In 2017, with sponsorship support, all planters at town entrances were replaced, new steel planters installed at The Cross, and new floral barrels at the station.

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In total, BBL looks after 89 planters and 35 beds in the summer, and slightly reduced numbers over the winter.

A grant from Tesco “Bags-of-Help” enabled paths at Clarendon - BBL’s garden base - to be made safe and opened up possibilities for community access.

BBL involves as much of the community as possible with Rotary clubs, Scouts and Guides, school children, shop keepers and other town organisations playing a part in a range of activities. Linlithgow and District’s Embroiderers’ Guild was commissioned by BBL to design and create the three banners for Linlithgow Station funded by ScotRail and now hanging.

The townspeople, local businesses and business organisations support BBL with donations and by sponsoring planting. Fundraising activities have also taken place with a plant sale in June, an open garden event in August, a bag-packing session in August and an advent fayre stall planned in November.

## Linlithgow Civic Trust

Linlithgow Civic Trust is the Trust’s other main operating committee.

During this summer, West Lothian Council conducted a nine-week consultation on its draft ‘Planning Guidance’ for the redevelopment of the Vennel area in Linlithgow’s town centre. In reply to what the Civic Trust considered to be an inadequate brief, Linlithgow Planning Forum, of which the Civic Trust is an active partner, conducted an exhaustive public consultation exercise, including two survey questionnaires and a major exhibition in the town. The Civic Trust has responded to local planning applications as appropriate.

A successful visit to Lennox Colzium was held in September 2017. More activities are planned, including a behind-the-scenes tour of the National Library of Scotland, Edinburgh, in January 2018, and a visit to Carmichael Mill, Lanarkshire, in July 2018. Other visits planned for members in 2018 include a visit to the headquarters of Scottish Canals in Glasgow and to Jupiter Arland. In February 2018 the Linlithgow Civic Trust Annual Lecture will be given by local historian Bruce Jamieson.

The Trust sells a variety of publications of local architectural and historical significance. A new publication entitled ‘Looking at Linlithgow’ is planned for launch in late 2018.

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## Financial Review

The work of the Trust is funded from a number of sources. Membership subscriptions largely cover administrative costs, including the cost of the AGM, website and the newsletter. Sponsorship, donations 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 covers the activities of Linlithgow Civic Trust.

Adherence to the Trust's financial procedures, coupled to an annual budget, underlies effective financial control.

## Reserves Policy

As a result of the transfer of assets from the former Linlithgow Civic Trust, the Trust is currently in a strong financial position. The trustees' policy is to retain at least 6 months' worth of normal operating costs in order to meet commitments and to cover unexpected expenditure. Total annual expenditure is around £25,000 and this results in a reserve of at least £12,500 being kept at all times. In practice, reserves are well in excess of this figure.

## 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.

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## Statement of Balances As at 1 September 2017

Opening balance at 01/03/2017	£ 0.00
Transfer from Linlithgow Civic Trust:	
Civic Trust	£ 4,572.63
Burgh Beautiful	£ 38,542.13
Deposit Account	£ 766.19
Total	£ 43,880.95
Net Funds Applied: 6 months to 1 September 2017	£ (10,635.01)
Closing Balance at 01/09/2017	£ <u>33,245.94</u>

### Allocation of Funds by Cost Centre

	LBT	LCT	BBL	Total
Opening Balance	£ 0.00	£ 0.00	£ 0.00	£ 0.00
Transfer from LCT	£ 766.19	£ 4,572.63	£ 38,542.13	£ 43,880.95
Income	£ 994.16	£ 2,501.33	£ 4,967.11	£ 8,412.60
Expenditure	£ -426.16	£ -578.95	£ -18,042.50	£ -19,047.61
Fund Transfers	£ 0.00	£ 0.00	£ 0.00	£ 0.00
Net Movement	£ <u>518.00</u>	£ <u>1,922.38</u>	£ <u>-13,075.39</u>	£ <u>-10,635.01</u>
Closing Balance	£ <u>1,284.19</u>	£ <u>6,495.01</u>	£ <u>25,466.74</u>	£ <u>33,245.94</u>

# Linlithgow Burgh Trust

## Statement of Receipts & Payments for the 6 months ended 1 September 2017

<b>General Finance:</b>	<b>£</b>	<b>Totals</b>
<b>Opening Balance</b>		<b><u>0.00</u></b>
<b>Unrestricted Income</b>		
Transfer from LCT	766.19	
Members Subscriptions	59.12	
Donations	435.00	
Bank Interest	0.04	
Fund Raising Events	450.00	
<b>Total Unrestricted Income</b>		<b>£ 1,710.35</b>
<b>Total Restricted Income</b>		<b>£ 0.00</b>
<b>General Finance: Total Income</b>		<b>£ <u>1,710.35</u></b>
<b>Unrestricted Expenditure</b>		
Room Hires	32.50	
Printing, Stationery, Post etc.	47.46	
Website	133.18	
PayPal Commission	1.07	
Annual Accounts and AGM	211.93	
Bank Charges	0.02	
<b>Total Unrestricted Expenditure</b>		<b>£ 426.16</b>
<b>Total Restricted Expenditure</b>		<b>£ 0.00</b>
<b>General Finance: Total Expenditure</b>		<b>£ <u>426.16</u></b>
<b>General Finance: Closing Balance</b>		<b>£ <u>1,284.19</u></b>

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<b>Linlithgow Civic Trust:</b>	<b>£</b>	<b>Totals</b>
<b>Opening Balance</b>		<b><u>0.00</u></b>
<b>Unrestricted Income</b>		
Transfer from LCT	4,072.63	
Donations	55.93	
Sale of Publications	445.40	
<b>Total Unrestricted Income</b>		<b>£ 4,573.96</b>
<b>Restricted Income</b>		
Transfer from LCT	500.00	
Grants (Council Related)	2,000.00	
<b>Total Restricted Income</b>		<b>£ 2,500.00</b>
<b>Civic Trust: Total Income</b>		<b>£ <u>7,073.96</u></b>
<b>Unrestricted Expenditure</b>		
Perambulation	50.00	
Conferences/Seminars	30.00	
Printing, Stationery, Post etc.	498.95	
<b>Total Unrestricted Expenditure</b>		<b>£ 578.95</b>
<b>Total Restricted Expenditure</b>		<b>£ 0.00</b>
<b>Civic Trust: Total Expenditure</b>		<b>£ <u>578.95</u></b>
<b>Civic Trust: Closing Balance</b>		<b>£ <u>6,495.01</u></b>

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<b>Burgh Beautiful Linlithgow:</b>	<b>£</b>	<b>Totals</b>
<b>Opening Balance</b>		<b><u>0.00</u></b>
<b>Unrestricted Income</b>		
Transfer from LCT	15,297.75	
Donations	2,094.58	
Plant Sales	742.20	
Bag Packing/Can Collections	517.62	
Fund Raising Events	810.50	
Reimbursements for Plants	198.21	
<b>Total Unrestricted Income</b>		<b>£ 19,660.86</b>
<b>Restricted Income</b>		
Transfer from LCT	23,244.38	
Grants (Council Related)	150.00	
Sponsorships	454.00	
<b>Total Restricted Income</b>		<b>£ 23,848.38</b>
<b>Burgh Beautiful: Total Income</b>		<b>£ <u>43,509.24</u></b>
<b>Unrestricted Expenditure</b>		
Fundraising Costs	2.20	
Keep Scotland Beautiful/Britain in Bloom	652.94	
Purchase Tools etc.	204.54	
Clarendon Base	114.37	
Conferences Seminars	30.00	
Printing Stationery Post etc.	0.00	
<b>Total Unrestricted Expenditure</b>		<b>£ 1,004.05</b>
<b>Restricted Expenditure</b>		
Sponsorship Plaques	80.88	
Purchase Plants	6,735.12	
Purchase Compost, Fertiliser etc.	580.42	
Contractor Costs	1,471.20	
Purchase Tubs, Baskets etc.	5,067.83	
Clarendon Base	3,103.00	
<b>Total Restricted Expenditure</b>		<b>£ 17,038.45</b>
<b>Burgh Beautiful: Total Expenditure</b>		<b>£ <u>18,042.50</u></b>
<b>Burgh Beautiful: Closing Balance</b>		<b>£ <u>25,466.74</u></b>

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## Notes to the Accounts to 1 September 2017

1. **Accounting Reference Date:** The Board has decided that the Trust's accounting year should run from 1<sup>st</sup> September to 31<sup>st</sup> August in the following year. This first six-month report ends on 1<sup>st</sup> September 2017 in line with the requirements of OSCR (Office of the Scottish Charity Regulator).
2. **Comparison:** As these accounts are the first for Linlithgow Burgh Trust it is not possible to compare income and expenditure with previous years.
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-imbusement of out of pocket expenses, no remuneration was paid to the trustees or to any other connected person during the six-month period to 1 September 2017.
5. **Governance Costs:** The fee of £150.00 for the independent examination of these accounts will be included in the annual accounts for 2017-18.
6. **Stock for Sale:** Linlithgow Civic Trust maintains a stock of publications for sale, produced and paid for during earlier years. At 1 September 2017 the value, at cost, of this stock was approximately £7,550.
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 7 to 10, in the Trust's restricted funds.  
  
**Floral Displays:** Burgh Beautiful receives sponsorship for floral displays. £5,460.00 was transferred from LCT and income of £604.00 was received during the six-month period. Expenditure on floral displays of £8,802.92 resulted in a deficit of £2,783.92, which was made up from unrestricted funds, leaving a net balance of £0.00 in this fund.

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**Liz Burrows Legacy:** Linlithgow Civic Trust received a legacy from the late Liz Burrows, restricted to supporting the work of Burgh Beautiful Linlithgow. When LCT was wound up, the remaining balance of £14,034.38 was transferred to the Trust. £6,235.53 of this has since been spent, including partly funding new planters at the town entrances, augmented by a grant from the Linlithgow and Linlithgow Bridge Town Management Group. At 1 September 2017, there is £7,798.85 remaining in this restricted fund.

**Looking at Linlithgow:** Linlithgow Civic Trust intends to publish a new book, for sale over several years, covering Linlithgow as viewed from an artist's perspective. To date, grants of restricted funds have been received totalling £2,500 to help fund this project. Nothing has been spent to date. The new book should be published late in 2018 and the net financial impact, over time, is likely to be positive.

**Mosaic:** A grant of £1,750, restricted to the installation of a mosaic was transferred from LCT. None of this fund has been spent and the entire £1,750 is carried forward.

**Clarendon Path:** An award of £2,000 from Tesco for the improvement of the path at Clarendon was transferred from LCT and was spent during the period, leaving no funds in this account, which has now been closed.

(Signed)  
Chris Long,  
Chair

23 October 2017