

Transition Linlithgow SCIO  
Scottish Charity No SC048006  
Trustees' Report & Financial Statements for the Year Ended  
31st March 2021

<u>Contents:</u>	Page
Report of the Trustees	2-4
Report of the Independent Examiner	5
Receipts and Payments Account	6
Statement of Balances	7
Notes to the Financial Statements	8

# Trustees Annual Report for the Year Ended 31<sup>st</sup> March 2021

The Trustees present their report and the financial statements of *Transition Linlithgow SCIO* SC048006 for the year ended 31<sup>st</sup> March 2021

## Reference and administrative information

Registered Charity Name: Transition Linlithgow SCIO

Scottish Charity Number: SC048006

Principal Address: 6 Back Station Road, Linlithgow EH49 6AD

## Current Trustees:

Chair: Carole Racionzer (April 2019)

Treasurer: Pamela Barnes (December 2017)

Secretary: Chris Gunstone (February 2020)

Des Martin (January 2018)

## Governing Documents

*Charity name is a Scottish Charitable Incorporated Organisation and the purposes and administration arrangements are set out in the constitution.*

## Charitable Purpose

To advance environmental protection or improvement through activities including: raising awareness of the issues associated with Climate Change (Global Warming) and the consequent need to transition to a low-carbon sustainable lifestyle; informing, supporting and engaging our community in matters relating to Climate Change mitigation and adaptation; protecting and improving our local natural environment; encouraging reduction in the waste of limited natural resources and movement towards a circular economy through sustainable actions, which are fair, equal and socially just.

## Summary of main activities and achievements

### Overview of activities and achievements

Due to the pandemic and the return of Transition Linlithgow to being self funding primarily, the earlier part of this financial year was spent winding up the 2 year Climate Challenge Fund. This included producing an annual report, closing down the office (delayed due to lockdown and finalising last year's accounts), as well as settling all liabilities in relation to the office closure.

Our future project with Resource Futures to provide large scale reusable items for our large-scale events in the town, has been delayed due to the pandemic.

Outside of the full lockdown period we have continued to loan out items from the Tool Library which has been well received by the community, supported by volunteers. We have also accepted donations of tools, which will be added to the inventory as soon as restrictions allow us to PAT test them and add them to our inventory.

We have continued to provide information via social media regarding climate action and continue to provide general climate literacy opportunities as well as signposting opportunities to our members.

Our ebikes and van have been utilised by frontline workers at no cost to them. 1<sup>st</sup> Step have been utilising the van weekly since early in the pandemic, to deliver to vulnerable groups in the community.

We held our AGM online and continued to hold monthly trustee meetings. Members voted unanimously at our AGM to approve our SCIO dissolving and becoming a distinct project of Linlithgow Community Development Trust (LCDT) and much time has been spent planning the future of the combined organisation. The Trust's planned Cycle Circuit and Linlith-go-Solar complement our climate ambitions very well and environmental protection is also one of LCDT's objects. Three of our trustees have joined the LCDT board, with our current chair becoming Vice Chair of the Trust. OSCR has approved the dissolution and we will transfer assets to the Trust to include the Tool Library inventory, 4 ebikes and our e-van, as well as our current reserves balance. We have gained approval from the funders of the bikes and van to transfer the assets.

We held two Digital Tech donations mornings where we utilised the van to allow the community to donate used phones/laptops and tablets and be donated to People Know How and Edinburgh Remakery for re-use. Over 100 items were donated and passed on for refurbishment.

We promoted an event organised during book week to encourage active travel around the town, where quotes from famous books and poems were placed for the public's enjoyment. We also provided our active travel map to two schools, for their adaption in promoting walking activities.

We successfully applied for a grant from the Community Climate Asset Fund for an electric cargo bike for community use and have recently relaunched the rental of that as well as our

other ebikes via press and social media. We were grateful to be supported by a volunteer- a student of Cape Breton University (based in Linlithgow over lockdown) to help promote and relaunch this.

Linlithgow Community Development Trust has applied for and been successful in receiving funding to the end of 2021 from SCVO's Adapt and Thrive fund. This includes funding for a community hub in the town that will house the tool library and ebikes. We have ambitions to become a demonstrator town to showcase and build on the fantastic climate action that has been taken in Linlithgow. We will continue to seek further funding to continue to tackle climate change as a community.

### Financials

We received a grant of £6559.99 for the purchase of a Tern GSD e-cargo bike and received funds (via the Development Trust's Covid recovery funding) to cover the expenses of the e-van, when used by 1<sup>st</sup> Step.

### **Reserves Policy**

Transition Linlithgow intend to hold reserves only at the minimum level sufficient to maintain activities. We currently have at 16/3/2021, reserves of £8,057.26. These reserves will transfer to LCDT upon dissolution.

Approved by the Trustees and signed on their behalf.



*Name Carole Racionzer (Chair)*

*Date 20th April 2021*

**Report of the Independent Examiner to the Trustees for the year ended 31<sup>st</sup> March 2021**

I report on the financial statements of the charity for the year ended 31<sup>st</sup> March 2021 which are set out on pages 6 to 8.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements 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) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

**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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

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



Name: Jon Norton MAAT ACIE

Date: 20th April 2021

Address: 8 Kettils'toun Grove, Linlithgow

# Statement of Receipts and Payments for the Year Ended 31<sup>st</sup> March 2021

Receipts	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations	123		123	2,588
Grants		26,559	26,559	119,754
Loan			-	-
Other	214		214	253
Transfer in from unincorporated charity			-	-
<b>Total Receipts</b>	<b>337</b>	<b>26,559</b>	<b>26,896</b>	<b>122,595</b>
Payments	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Fit out Costs		356	356	697
Equipment & Tools		-	-	2,292
Payroll		2,853	2,853	88,824
Marketing & publicity		107	107	3,648
Rent (including deposit in 2019)		-	-	8,783
Insurance		794	794	1,209
Utilities		283	283	1,842
Storage		1,200	1,200	-
Office costs		21	21	2,598
Phone & broadband		297	297	1,481
Professional costs		3,628	3,628	6,996
Accountancy		670	670	1,440
Staff training		1,046	1,046	1,231
Volunteer & staff expenses		-	-	1,228
Loan repayments		3,000	3,000	-
E-Van		157	157	2,441
Governance costs (independent examination)		180	180	360
Other		23	23	1,566
<b>Total Payments</b>	<b>-</b>	<b>14,615</b>	<b>14,615</b>	<b>126,636</b>
Asset purchases	-	6,560	6,560	-
<b>Surplus/ (Deficit)</b>	<b>337</b>	<b>5,384</b>	<b>5,721</b>	<b>(4,041)</b>

## Statement of Balances – As at 31<sup>st</sup> March 2021

<b>Funds Reconciliation</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Cash at bank & in hand	5,510	2,547	<b>8,057</b>	<b>2,336</b>
<b>Represented by:</b>	£	£	£	£
Balance brought forward	5,173	(2,837)	<b>2,336</b>	6,377
Surplus / (deficit) for the year	337	5,384	<b>5,721</b>	<b>(4,041)</b>
Closing balance	<b>5,510</b>	<b>2,547</b>	<b>8,057</b>	<b>2,336</b>
<b>Statement of Assets at 31/3/2021</b>			<b>Total 2021</b>	<b>Total 2020</b>
				£
E-Cargo bike			4373	
Furniture & Equipment			1000	1,000
E-Bikes			0	2,000
Vehicles			0	4,398
Rental Deposit			0	2,916
CCF Fund claim			0	11,766
Paths for All			0	3,559
Ditching Disposables			0	500
			<b>5,373</b>	<b>26,139</b>
<b>Statement of Liabilities at 31/3/2021</b>			<b>Total 2021</b>	<b>Total 2020</b>
				£
Friel Consulting Loan			0	3,000
Storage Rental			0	1,200
HMRC Payments Due			0	2,372
			<b>-</b>	<b>6,572</b>

The financial statements on pages 6 to 8 were approved by the Trustees on 20<sup>th</sup> April 2021 and signed on their behalf by the undernoted



Carole Racionzer (Chair)

# Notes to the Financial Statements – For the Year Ended 31<sup>st</sup> March 2021

## **1 Basis of Accounting**

These financial statements have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Assets included in the Statement of Balances are at estimated valuation.

## **2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

It has been confirmed by CCF (for E-Van) and Energy Savings trust (for E-Bikes) that these assets can be transferred to LCDT.

## **3 Related Party Transactions**

Transition Linlithgow (SCIO) prefers donations to be made via Paypal. Where this is impractical, cash donations are logged by the treasurer, paid into an individual Trustee's current account and transferred electronically to Transition Linlithgow's bank account.

Sue Friel's business, Friel Consultancy Ltd, provided an interest free short-term loan of £3,000 in 2019 to support cashflow. This loan was repaid in April 2020.

## **4 Gifts, Grants & Donations Made**

No gifts, grants or donations were made by Transition Linlithgow (SCIO).

## **5. Cost Attribution**

All costs, project or otherwise, have been allocated to numerical cost codes (e.g. marketing) whether project-specific or not.

## **6. Remuneration and transactions with Trustees**

There was no remuneration or expenses paid to the Trustees during the year ended 31<sup>st</sup> March 2021. (2020: £nil)