Lothians Conservation Volunteers

Trustees' Annual Report and Accounts

1st April 2025 - 31st March 2026

The Lothians Conservation Volunteers (LCV) was founded in 1970 and has been a SCIO since February 2017. The Trustees are pleased to present their report of LCV's activities for the year ending 31st March, 2026 along with a financial review and financial statements in Receipts and Payments format accompanied by the report of our Independent Examiner.

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Charitable Aims

LCV exists:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Affiliations

LCV is a member of the TCV Scotland Community Network (67142) and is affiliated with the Scottish Council for Voluntary Organisations. We are recognised by OSCR and the Inland Revenue as a Scottish Charitable Incorporated Organisation (SC020384).

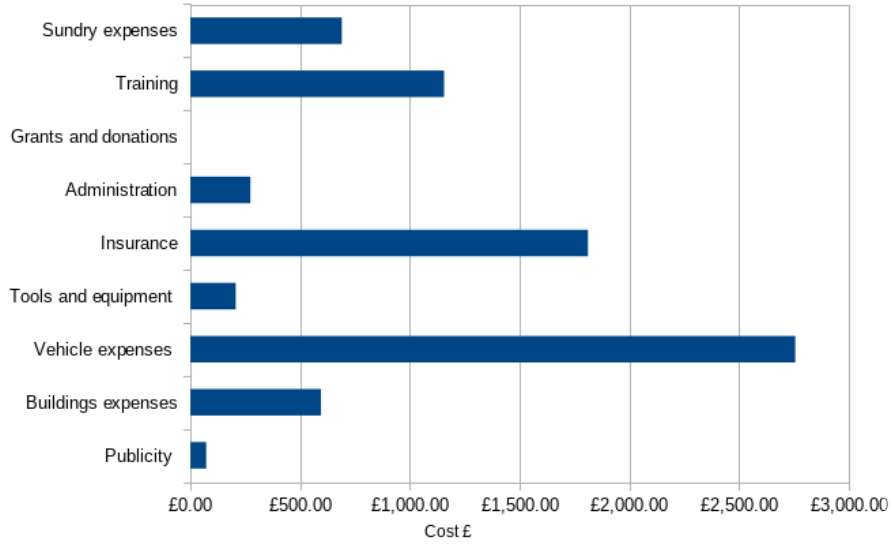
1 Charitable activities report

2 Spending

This year we expended £7,560 in pursuit of our charitable aims which is quite comparable to the spend in 2024/25: £5,238.

Our direct spending this year was £6,525 for Buildings / vehicles, Tools / equipment, Insurance and Volunteer Expenses. This represent 86% of our spend.

Administrative costs were £273. A further £72 (1%) relates to volunteer and client recruitment (Publicity and Training).



2.1 Practical activities

LCV aims to work every Sunday and some Saturdays on activities that vary according to the season. We work for a wide range of clients, including conservation bodies, local councils, and other managers of land with conservation value. We pride ourselves on being able to provide skilled and committed volunteers.

This year LCV ran 61 (2024/25: 59) tasks for 23 (2024/25: 22) different clients at 32 (2024/25: 30) different sites and did 692 days of voluntary work (2024/25: 652) for conservation projects in Scotland. In addition we cancelled 1 tasks (2024/25: 3).

We had an average of 11.344 volunteers on each task which is comparable to last year (2024/25: 11.059, 2023/24: 9.02, 2022/23: 8.48, 2021/22: 9.38, 2020/21: 9.25). We attribute this rise in average volunteers over the past two years to the use of Eventbrite as a booking platform. The platform appears to make the process of booking on an LCV task less intimidating for new volunteers.

Sites	Date	Work Description	Days
Gifford Community Wood			
Gifford	2025-04-27	Tree weeding	11
Gifford	2025-05-11	Tree weeding	11
Gifford	2025-05-25	Tree weeding	11
Gifford	2025-08-17	Rhododendron control	11
Gifford	2025-08-30	Rhododendron control	12
Gifford	2025-09-21	Rhododendron control	10
Gifford	2025-11-23	Rhododendron control	12
Gifford	2025-11-30	Rhododendron control	9
Gifford	2025-12-14	Rhododendron control	12
		TOTAL	99
Scottish Wildlife Trust			
Cander Moss	2025-04-19	Tree removal	11
Cander Moss	2025-08-10	Woodland maintenance / birch pulling	12
Cander Moss	2025-08-24	Woodland maintenance / birch pulling	11
Red Moss	2025-09-28	Birch pulling	10
Carsegowan and Carstramon Residential	2025-10-10	Bog and tree work	18
Cullaloe	2025-10-19	Meadow raking	9
Cander Moss	2026-01-24	TBC	13
Cander Moss	2026-02-21	TBC	11
		TOTAL	95
East Lothian Council			
North Berwick or Traprain Law	2025-07-27	Ragwort control	13
North Berwick or Traprain Law	2025-08-03	Ragwort control	13
North Berwick Law	2025-10-05	Reedmace control	10
Yellowcraigs	2026-03-08	Pirri-pirri control	13
Yellowcraigs	2026-03-15	Pirri-pirri control	8
		TOTAL	57
Falkland Estate			
Falkland Estate	2025-06-01	Pathwork and tree tube removal	12

Sites	Date	Work Description	Days
Falkland Estate	2025-06-08	Pathwork and tree tube removal	9
Falkland Estate	2025-07-20	Himalayan balsam control	9
Falkland Estate	2025-12-07	Rhododendron control	11
Falkland Estate	2026-01-25	Rhododendron control	14
		TOTAL	55
Humbie Woods			
Humbie	2025-04-20	Rhododendron control	12
Humbie	2025-09-14	Woodland maintenance	13
Humbie	2026-03-22	Rhododendron control	13
		TOTAL	38
Nature.Scot			
Taynish/Moine Mohr residential	2025-06-14	Bracken bashing and bog management	35
		TOTAL	35
Spottiswoode			
Spottiswoode	2025-04-06	Tree planting	11
Spottiswoode	2026-01-18	Scrub control	12
Spottiswoode	2026-03-29	Tree planting	11
		TOTAL	34
West Lothian Council			
Almondell and Calderwood Country Park	2025-07-06	Bracken control	11
Almondell and Calderwood Country Park	2025-07-13	Bracken control	12
Polkemmet Country Park	2026-02-22	Pond management	10
		TOTAL	33
Historic Environment Scotland			
Holyrood Park	2025-09-27	Gorse control	12
Holyrood Park	2025-12-21	Gorse management	13
Holyrood Park	2026-02-15	Gorse management	11.5
		TOTAL	36.5
Mellerstain Estate			
Mellerstain	2025-05-10	Tree tube removal	11
Mellerstain	2025-09-20	Rhododendron control	13

Sites	Date	Work Description	Days
		TOTAL	24
Portmoak Community Wood			
Portmoak Moss	2025-09-07	Birch pulling	12
Portmoak Moss	2025-11-16	Bog maintenance	11
		TOTAL	23
Friends of the Hermitage of Braid			
Blackford Pond	2025-08-31	Pond maintenance	11
Blackford Pond	2026-02-08	Pond / scrub management	11
		TOTAL	22
Leadburn Community Wood			
Leadburn	2025-06-29	Bog management	10
Leadburn	2026-01-04	Birch pulling	11
		TOTAL	21
Gordon Community Woodland			
Gordon Community Woodland	2025-10-26	Pond management	9
Gordon Community Woodland	2025-11-09	Pond management	10
		TOTAL	19
Whim Woods			
Whim Woods	2025-04-13	Stump removal	5
Whim Woods	2026-01-11	Rhododendron control	13
		TOTAL	18
Midlothian Council			
Vogrie Country Park	2025-10-25	Meadow/grassland management	8
Gore Glen	2026-01-02	Broom cutting and burning	9
		TOTAL	17
Roslin Friends Group			
Roslin Moat	2025-12-28	Pond and woodland maintenance	8.3
Roslin Moat	2026-02-01	Pond management	7
		TOTAL	15.3

Sites	Date	Work Description	Days
Nick Cheales/Eddleston Meer Bomen Nu			
Eddleston Water	2026-03-01	Tree planting	13
		TOTAL	13
Totleywells			
Totleywells	2025-11-22	Tree planting	12
		TOTAL	12
Eddleston Water Project			
Waterheads	2025-05-18	Tree tube removal	11
		TOTAL	11
Eaglescairnie Mains Farm			
Eaglescairnie Mains Farm	2025-05-04	Bracken and rhododendron control	9
		TOTAL	9
City of Edinburgh Council			
Easter Craiglockhart	2025-11-02	Meadow raking	6
		TOTAL	6

2.2 The minibus

Our minibus is used exclusively for the purposes of the group, and in 2025/26 it was driven 3973 miles (2024/25: 3831) on task.

Operating a minibus is vital: it allows us to welcome volunteers who do not have their own transport, and gives us the means to transport bulky tools safely.

2.3 The garage and toolstore

The minibus is stored in a garage which LCV owns and maintains and which is adjacent to our tool store. LCV owns a wide variety of tools. One of the strengths of the group is that we can provide the client with volunteers who are fully equipped for the task. This year we spent £206 on new tools and equipment (£307 in 2024/25). Items replaced include consumables such as gloves and our elderly collection of cups used to serve hot drinks on task

The minibus garage contains a water supply. As a charity with a gross income of less than £300,000 LCV is eligible for complete exemption from water supply charges. We have applied for and received confirmation of the exemption to charges in the 2025/26 year.

Both the garage and tool store contain an electricity supply. Due to changes in the wider electricity supply market, LCV is now paying considerably more (around £500) for electricity for both the properties. The bulk of this cost is the standing charge.

As our properties are classed as non-domestic, we are liable for the appropriate non-domestic rates charges on both but as a charity we are eligible for relief of 80% of the rates demand (so called "mandatory rates relief"). LCV is also exempt from the remaining 20% of the rates as a result of the Small Business Bonus scheme[1].

Should the eligibility criteria for the Small Business Bonus scheme change in future and LCV become liable to pay 20% of the rates, the demands we have recieved indicate that the combined charges for both the properties will be in the region of £280 a year. We do not expect the eligibility criteria to change imminently.

2.4 Personnel details

Members On 31 March 2026 LCV had 190 members. Of these 4 were dormant members who had not been on task, but are still interested in LCV's activities and have requested continued membership. There were 186 active members who had been on a task during the year. It is this number which is comparable to the totals from previous years (2024/25: 160, 2023/24: 166, 2022/23: 136, 2021/22: 126, 2020/21: 97).

We attribute this sustained increase in recent years to the EventBrite booking platform.

Leaders / Drivers LCV has 16 volunteers acting as leaders and/or drivers during 2025/26. This is an increase on 2024/25.

Our leader count of 12 has increased from 2024/25. The driver count of 7 has stayed the same.

The increase in leaders was expected due to training of additional leaders in 2024/25. A training program for drivers, using a training grant obtained last year is ongoing.

This training will help with the long-term sustainability of LCV.

	Leading	**Driving**	**Either**
12 or more tasks	2	2	4
8 to 11 tasks	1	2	4
4 to 7 tasks	5	3	3
1 to 3 tasks	4	-	5
Total	12	7	16

Volunteer engagement and Publicity A total of 54 new volunteers (2024/25: 73) came on their first task with us during the year. The mean of new volunteer numbers in the past 10 years is 59.

[1] At present the key eligibility criterion for the Small Business Bonus Scheme is rateable value: as our properties have a combined rateable value of less than £15,000 we are eligible for 100% relief under the scheme

We believe the increase in new members may be attributed to our adoption of online booking in 2023. This is discussed further in section 4.

As in previous years the majority (approximately 50%) of our new members arrive from internet sources with approximately 27% recruited through the various Volunteer Centres. Again we have had a considerable number of volunteers through word of mouth (20%) this year.

Volunteer Edinburgh which remains our main source of direct referrals. Queries from new volunteers are always answered and have generated a number of one-off attendees on tasks with a small percentage becoming regular volunteers.

Although we are unable to accomodate requests from companies and groups looking for weekday group volunteering for staff, we always answer such queries, refer them to more suitable organisations and encourage them to suggest that individual staff members access our website and book for Sunday tasks should they wish to do so.

Our Publicity Officer has been making regular social media posts describing our tasks.

Our Facebook page has received 11,100 views, with a reach (the number of unique users who have seen our content on Facebook, whether it's a post, ad, or page, at least once) of 1,020 which is a 8% decrease from 2024/25 (1300). We've gained 43 followers and had 265 content interactions (likes, reactions, saves, comments) which is down up 40% on the same period from 24-25 (420). Likely this indicates our follower base is stabilising.

Our Instagram pages has received 12,600 views, with a reach of 481 (2024/25: 762). We've gained 69 followers and had 204 content interactions.

It is possible these numbers are affected by algorithmic changes by Meta. Nevertheless, we are managing to make contact with our base but it remains difficult to assess whether this engagement has translated into new volunteer bookings.

We have spent nothing on Facebook advertisements this year as volunteer numbers on task have been healthy.

We continue to mail our paper newsletter to our clients. There are no longer any paper subscribers amongst our membership as the newsletter is available online.

In 2025/26 the website received 34179 visits, corresponding to around 2041 unique visitors per month (2024/25: 21961, 1473). This is an increase on last year.

As in the previous year, the site index page is the most popular landing point.

Volunteer retention In 2025/26, 23 new volunteers returned for a 2nd task (2024/25: 29) and 8 new volunteers returned four or more times (2024/25: 11).

The number of returnees is slightly down on last year, but overall volunteer numbers remain healthy. Please see section 4 for a fuller discussion of online booking and what we've learned after two full years of operating this system.

Training LCV aims to provide the training volunteers need to undertake tasks safely and in a skilled fashion.

We currently have a grant of £4,852 from National Lottery Awards for All to support the training of our volunteers. This training programme has 3 workstreams:

1. Offer D1 training to 3 new drivers who are willing to undertake the training.

Candidates have been recruited and have started the training process

2. Offer MiDAS refresher training to all our drivers, planned for Aprile 2026.

3. Partially fund the First Aid course arranged for April 2026. LCV has covered the remainder of the costs from our own designated training fund

Income, fundraising and supporters LCV's income comes primarily from client charges and donations.

Operationally, our trading income and donations continue to cover our costs and our cash reserves are more than healthy.

We received a grant in 2024/25: £4,852 from National Lottery Awards For All to cover training costs.

Due to expenditure on training courses from our grant income and designated funds we ran a slight deficit of -£477. However on unrestricted funds we made a slight surplus of £99 indicating LCV is operationally sound. However due to inflationary increases in costs we think it wise to increase our fees during 2026/27. The last increase was in 2018/19 so this is not unreasonable. Running a slight surplus each year will allow LCV to refill the minibus replacement and other maintenance funds and also provide cash for further training as required.

3 Achievements and impacts

LCV's charitable aims are:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.

- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Through our activities we have enabled 692 days of practical work to be undertaken with associated benefits for the environment and for all members of the public who use the sites where we work. We have brought 186 people (our members) into direct contact with volunteering and educational opportunities.

We have slightly expanded our volunteer and client bases. We have increased the number of volunteer days over last year likely due to the beneficial effects of online booking increasing the number of volunteers on each task.

Our long-planned D1 and driver training programme is underway.

LCV has joined Volunteer Edinburgh as a member organisation. This gives us the opportunity to attend meetings and discuss matters of interest with other charities in the Edinburgh area.

4 Online booking

In October 2023 we decided to introduce online booking after many years of successfully managing bookings via the telephone.

We have been operating a dual booking system since October 2023, with 6 volunteer spaces bookable online via Eventbrite, and 5 places bookable by the existing telephone answer machine mechanism. The primary reason for retaining phone booking is to help control the number of totally new volunteers, as it can be challenging for a task leader to safely supervise more than 2 or 3 unknown inexperienced recruits on many tasks. The telephone system also allows us to operate an ad hoc waiting list system for tasks that are fully subscribed, as we have found that cancellations on eventbrite are common (often a couple per task), which usefully allows these spaces to be either refilled on Eventbrite or 'manually' via a reserve list. Whilst a 'waiting list' feature is available on Eventbrite, manual handling of this may still be preferable. The popularity of the Eventbrite system is demonstrated by the speed with which events are fully booked, and the number of new (and younger) recruits. There may be a slightly higher level of non attendance from Eventbrite recruits than under the previous system, but one or two 'no-shows' per task has never been uncommon. It is often new recruits who fail to attend on the day, another reason to try and control new volunteer numbers on a task. A more robust method of handling repeat no-show volunteers may be desirable, but manual intervention has been adequate so far.

We are now using a mobile phone (currently provided by Tesco Mobile) as the bookings/enquiries phone number and to manage online bookings via the EventBrite app. This allows the bookings to be easily managed by others when the Transport Officer is unavailable, simply by handing over the mobile phone.

5 Administrative information

Governance LCV is run by a committee of trustees who are usually elected at the Annual General Meeting in May. They serve for one year, and may then stand for re-election. In addition our constitution permits trustees to be appointed by resolution of the committee. Committee members are recruited from LCV's membership.

The trustees during the 2025/26 financial year and at the point of approval of the accounts and report are:

Coordinator	William McSporran
Task Organiser	Matt McCabe
Treasurer	David Nutter
Newsletter Editor	Annie Gallagher
Transport Secretary	Debbie Tribak
Logistics	Jackie Howlett
Fundraising	Erika Leaman (as of 2026-05-12)
Publicity	Harry Clough

Minibus	Trevor Paterson
Tools Officer	Owen Pauptit (from 2025-05-20, prior to that Geoff Dart)
Membership Secretary	Greg Parker
Webmaster	David Nutter
Admin Officer (new role)	Criss Cojocaru (as of 2025-05-20)
Deputy Treasurer (new role)	Alison Russell (as of 2026-05-12)
Engagement officer	Antonia Murphy
Volunteer support office	Katie Koehler (until 2025-10-14, then position merged with Engagement Officer)

General Data Protection Regulation (GDPR) The GDPR came into force on the 25th of May 2018 and LCV has made considerable efforts to ensure that our systems and record keeping are in line with the new requirements. We maintain a data asset register detailing how we store, process and protect personal information in the course of our work. In addition we have developed short privacy statements for our new volunteer forms, task sheet and website.

We have an ongoing process to document the locations of all of LCV's records (paper and electronic) to help with the process of onboarding new trustees and to ensure that our records management is not reliant on the memories of our trustees.

Contact details

Registered address	4 (2F1) Murieston Terrace, Edinburgh, EH11 2LH
Web	https://www.lcv.org.uk
E-mail	enquiries@lcv.org.uk
Bankers	Bank of Scotland, PO BOX 1000, BX2 1LB

6 The year ahead

Last year we intended to:

- To progress the planned D1 and MiDAS training and to start arranging a first aid course in 2026
- To improve resilience within the committee by ensuring at least two members of the committee can perform all critical functions
- To continue to recruit more task leaders

With the benefit of funding from our AwardsForAll grant, our training programme is starting up and we have 2 candidates for D1 driver training. In addition we have

organised a first aid course for leaders and regular volunteers and a MiDAS course for existing minibus drivers, both to take place in April 2026.

These courses will help to ensure LCV volunteers are well-trained and safe. It is expected that our D1 candidates will expand the pool of drivers in 2026/27 helping to keep LCV sustainable.

We resolved in the previous annual report to improve the resilience of the committee by appointing additional trustees to shadow key roles, ensuring that no critical function will be unavailable. This is a long-term project and we have started by appointing Criss Cojocaru as an admin officer, initially to document our internal processes, suggest improvements and then to take on aspects of the Treasurer's role. We will continue this process in 2026/27.

To support this shadowing and increase the resilience of LCV in general we have arranged for backups of our email and other critical organisational data. These backups are held on storage operated by Hetzner.de and are encrypted. The treasurer and minibus officer hold the decryption keys and restore operations are practiced periodically.

We have successfully increased the number of active task leaders as discussed in section 2.4.

Our goals for the year ahead are therefore as follows:

- To improve access to key organisational data for operational use, as well as backup. At the moment critical files such as the treasurer's documents are only available to the committee members that habitually use them. Some level of remote access will enable sharing of responsibilities

- LCV has not raised its prices to clients in a number of years. To keep the organisation sustainable we must review our charges and raise prices to a level which will allow us to rebuild our minibus, training and reserve development funds

- The tree-related projects fund discussed in sections 7 and A.8 has not been used in a number of years. In order to fulfill LCV's charitable purposes we should find a way to use this fund in 2026/27

7 Financial Review

This year has seen a deficit of -£477 (2024/25: £8,476.92 surplus).

Our surplus is composed of a surplus on unrestricted funds of £99 and a deficit on restricted funds of -£576 . The deficit is due to expenditure on training courses

Funds employed stand at £90,252.17 (2025: £95,206.52) of which £20,952.61 (2025: £26,006.23) are restricted.

Our general fund cash reserves of £6,628.73 have increased slightly from (2025: £5,898.46). This is higher than we would usually maintain but as inflationary pressures are high and further spend is expected on training in the next financial year we will not redesignate funds at this time.

7.1 Notable events

There were no notable events this year

7.2 Income and Expenditure

Income from tasks this year is £6,843.20 (2025: £7,509.00). This is comparable to the previous year and shows that the gains provided by online booking are sustained.

LCV applied for an Awards For All grant in the 2024/25 financial year to cover First Aid, D1 and MiDAS training for LCV volunteers and drivers in January 2025. The total applied for was £4,852 and the application was successful. Match funding from LCV's Training Fund will also be used to cover some of our training costs.

Grant values received in previous years are as follows: 2024: £0, 2023: £0, 2022: £1000, 2021: £0, 2020: £0

We do not expect grant income to make a large contribution to LCV running costs as long-term grants for running costs are (generally) no longer available. However, for specific projects (such as training) we will attempt to obtain grants

Donation income is £12.00 this year, all of which can theoretically benefit from Gift Aid.

This year, LCV's unrestricted expenditure of £6,984 is slightly more than our income but this is due to planned expenditure on training

We continue to keep LCV's running costs under review with a view to raising our charges to a level that will allow us to rebuild our minibus, training and reserve development funds, discussed below.

The trustees have identified a number of designated funds to give clarity about our future financial planning. During the 2025/26 reporting period there are two funds which relate to our minibus, a training related fund and four which relate to plans to spend a legacy which we received in 2014. Details of these funds are as follows:

- **Minibus replacement fund** Despite replacing our minibus in the past year we are retaining this fund to ensure we have capital to help with the eventual replacement of our bus after a decade. Experience shows that it is much easier for us to raise grant funding for a new bus if we contribute a substantial fund of our own.

  The balance of this fund now stands at £14,802 after £2,000 was designated to the fund in 2024/25.

- **Minibus maintenance fund** This provides a reserve for large repair bills for the minibus, which we would expect to incur towards the end of its life. This year we made no charges to this fund and upon the sale of our old bus we designated some of the sale price to this fund to cover future maintenance contingencies. The balance of this fund now stands at £5,000.

- **Training fund** This provides a reserve to fund potential training opportunities for our volunteers. This includes providing match funding for grant applications. We decided to designate a fund rather than use our unrestricted reserves for this to show intent to potential grant applications.

The balance of this fund currently stands at £1,420. £1,000 was designated to this fund in 2024/25.

- **Legacy funds** Colin McLean left an unrestricted £20,000 legacy to LCV in 2014/15. This fund was originally designated as four lots of £5000. Over the years two of these funds ("Bawsinch" and "Small grants") were fully utilised. We now have 2 extant funds:

  - **Reserve Development fund** This fund exists to support projects on nature reserves. The main use is to provide volunteer accomodation on residentials, but we also use it to subsidise tasks that would not otherwise be possible yet have high conservation value.

    The remaining balance is now £2,435.74. A small expenditure of these funds was made to cover volunteer accomodation costs at our residential task in Dumfries in Autumn 2025.

  - **Tree Related Projects fund** This fund will contribute to planting of trees, or other projects which enhance woodland cover / health. No expenditure was made from this fund in 2025/26.

    The remaining balance is now £3104.15.

7.3 Risk management and reserves

The LCV Trustees carry out a regular review of the risks facing the group and of the impact, probability and possible mitigation of each risk. Financial risk is reviewed at each monthly committee meeting during presentation of the treasurer's report for that month.

LCV has a system of financial controls. These controls aim to give us reasonable (but not total) safeguards for our assets from unauthorised disposal or use.

Our investment policy has concentrated on maintaining the value of our saving by investing in low-risk interest-bearing deposit account. We are using Bank of Scotland's instant-access business savings account which is convenient, easy to operate, has a 2-to-sign control for all transactions and is protected by the £85,000 FSCS guarantee so our funds our safe.

We have not been successful in finding a suitable higher-interest account for longer-term deposits but we will continue to look for suitable products.

LCV maintains financial reserves to enable us to recover from the loss of a major client or donor while still meeting commitments to our clients and volunteers. The size of our reserves are governed by our Reserves Policy, which was last revised in December 2025 and is reviewed annually. LCV aims to retain general fund reserves representing around one third to one half of our average annual income to cover operating expenses plus an additional £2,500. This leads to reserves in the £5,000-£6,000 pound range.

At the year end our unrestricted reserves are £6,628.73 in surplus (2025: £5,898.46 in surplus. This amount is slightly above the preferred range but we do not plan to redesignate any of this money at this time.

8 Statement of receipts and payments

For the year ended 31 March 2026.

Receipts

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Donations	-	12.00	12.00	1046.05
Legacies	-	-	-	-
Grants	-	-	-	4852.00
Receipts from fund-raising		-	-	-
Gross trading receipts		6843.20	6843.20	7509.00
Receipts from investments (other than land or buildings)		228.07	228.07	307.61
Rent from land and buildings				
Receipts from sale of fixed assets	-	-	-	-
Receipts from other charitable activities		-	-	-
Receipts from social events		-	-	-
Total receipts	-	7083.27	7083.27	13714.66

Payments

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Expenses for fund-raising activities		-	-	-
Gross trading payments				
Investment managment costs				
Payments relating directly to charitable activities	576.00	6984.00	7560.00	5237.74
Grants and donations		-	-	-
Purchase of fixed assets	-	-	-	-
Governance costs		-	-	-
Legal costs				
Total payments	576.00	6984	7560	5237.74
Net receipts/payments	-576.00	99.27	-476.73	8476.92
Transfers to/from funds				
Surplus/deficit for year	-576.00	99.27	-476.73	8476.92

9 Statement of balances

At 31 March 2026.

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Bank balances start	5353.28	33291.09	38644.37	30167.45
Surplus/deficit for year	-576.00	99.27	-476.73	8476.92
Bank balances end	4777.28	33390.36	38167.64	38644.37
Bank of Scotland Savings Account			33978.95	33750.88
Bank of Scotland Charity Account			4188.69	4893.49
			38167.64	38644.37

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Buildings	4846.00	18133.00	22979.00	22979.00
Tools	-	1.00	1.00	1.00
Minibus	11329.33	17775.20	29104.53	33582.15
Total fixed assets	16175.33	35909.20	52084.53	56562.15
Total assets (inc cash) at end of year	20952.61	69299.56	90252.17	95206.52

Please note that our bank changed the product name of our account from "Treasurer's Account" to "Charity Account" during the period of this report. This name change is due to changes to terms and conditions that do not affect LCV. The functionality of the account itself is also unchanged.

10 Liabilities

The accounts are prepared on a receipts and payments basis and accordingly any liabilities discussed below are not reflected in the statement of receipts and payments and statement of balances for the period.

At present, LCV has no liabilities or contingent liabilities.

A Notes to the financial statements

At 31 March 2026

A.1 Accounting policies

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

Decimals are provided for clarity as we believe rounding introduces confusion when performing calculations upon figures in this report.

Income and expenditure All items are recognised in the year received or paid.

Depreciation The receipts and payments accounts do not show depreciation.

However as per our usual practice the value of our minibus will be depreciated on a straight-line basis in future years to reflect its diminishing value and the fact that it will have negligible value by the time it is 10 years old.

The purchase price of our minibus was £44776.20 and it will therefore depreciate by £4477.62 every year. We will apply depreciation on the anniversary of the purchase of the bus (October 2023 being the first such date) and then pro-rata. Therefore at year end the anniversary value will be depreciated by a further $£4477.62 \times \frac{6}{12} = £2238.81$

A.2 Donations received

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Louisa Martin	-	12.00	12.00	12.00
Friends of Leadburn Community Woodland	-	-	-	1000.00
Eaglescairnie Mains Farm	-	-	-	34.05
Total donations	-	12.00	12.00	1046.05

Some donations are anonymous; this is to protect donor privacy.

A donation of £1,000 was received from Leadburn Community Woodland. Leadburn are a client of LCV and have donated to us in the past. We plan to use these funds for training purposes and have designated them accordingly.

The donation from Eaglescairnie Mains farm is the result of a slight overpayment on an invoice for a task. The client kindly offered the excess money as a donation.

LCV has also received a donation of the service of independent examination (for which no fee is charged).

A.3 Grants received

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Awards for All	-	-	-	4852.00
Total grants	-	-	-	4852.00

A.4 Payments relating directly to charitable activities

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Training	576.00	580.00	1156.00	-
Vehicle expenses	-	2756.01	2756.01	1814.67
Buildings	-	594.90	594.90	442.82
Insurance	-	1811.44	1811.44	1761.89
Administration	-	273.28	273.28	348.24
Publicity	-	72.00	72.00	57.60
Sundry Expenses	-	689.90	689.90	506.00
Tools and Equipment	-	206.47	206.47	306.52
Total payments	576.00	6984.00	7560.00	5237.74

Publicity is classified as a charitable activity for various reasons including but not limited to: direct educational purposes: to target those who can use the information to further LCV's objectives; to encourage recipients to act in a manner to further LCV's objectives and to increase awareness of LCV's objectives.

A.5 Grants and Donations

	Restricted funds	Unrestricted funds	Total 2025/26	Total 2024/25
Total donations	-	-	-	-

A.6 Fixed assets

Tools are effectively consumable items and are expensed in the year of purchase. Thereafter, they are considered to have a negligible residual value as reflected below. Buildings are not depreciated and are valued at their purchase price.

Our minibus was replaced in the 2021/22 financial year and the asset value now stands at the purchase price of the minibus, less depreciation.

	Balance at Apr 01 2025	Surplus/deficit for year	Balance at Mar 31 2026
Garage	5000.00	-	5000.00
Toolshed	17979.00	-	17979.00
Tools	1.00	-	1.00
Minibus	33582.15	-4477.62	29104.53
Total 2025/26	56562.15	-4477.62	52084.53
Total 2024/25	61039.77	-4477.62	56562.15

A.7 Restricted funds

Date	Amount	Balance	Description
Minibus	15806.95	-4477.62	11329.33
Training	5332.68	-576.00	4756.68
Lane Repair	20.60	-	20.60
Tool Store	4846.00	-	4846.00
Total 2025/26	26006.23	-5053.62	20952.61
Total 2025/26	26006.23	-5053.62	20952.61
Total 2024/25	25631.85	374.38	26006.23

Minibus and Tool Store Grants and donations to purchase these fixed assets.

Training Grants for training courses. This includes the residual funds from a former grant.

Lane repair unspent balance of donations from local householders for repairs to communal lane adjoining our garage.

A.8 Designated funds

	Balance at Apr 01 2025	From (to) other designated funds	From (to) general funds	Balance at Mar 31 2026
Minibus replacement	14801.74	-	-	14801.74
Minibus maintenance	5000.00	-	-	5000.00
Reserve development	2486.74	-	-51.00	2435.74
Tree Related Projects	3104.15	-	-	3104.15
Training	2000.00	-	-580.00	1420.00
Total 2025/26	27392.63	-	-631.00	26761.63
Total 2024/25	24484.63	-	2908.00	27392.63

Minibus replacement fund provision for replacement of our minibus in future

Minibus maintenance fund provision for repair of our bus as it ages.

Training This fund is intended to cover training contingencies where LCV cannot easily fundraise, and to provide match funding to bolster grant applications.

The remaining funds are for spending the legacy we received in 2014.

A.9 General funds

	Total 2025/26	Total 2024/25
Balance at 1st April	41807.66	41090.74
Surplus (deficit) for year	99.27	3624.92
Transfer into (Transfer out) between general funds & designated funds.	631.00	-2908.00
Balance at 31st March	42537.93	41807.66

A.10 Analysis of assets between funds

	Restricted	Designated	General	Total 2025/26	Total 2024/25
Fixed assets	16175.33	-	35909.20	52084.53	56562.15
Current assets	4777.28	26761.63	6628.73	38167.64	38644.37
Totals	20952.61	26761.63	42537.93	90252.17	95206.52

A.11 Trustees remuneration and expenses

The members of the LCV Committee and persons connected to them did not receive any remuneration in 2026(2025: nil) nor were they reimbursed for expenses incurred in the performance of their duties as trustees. LCV has no employees.

A.12 Taxation

LCV is recognised by the Inland Revenue as a charity for taxation purposes. As our trading income is directly connected with our charitable purposes we do not believe a liability for corporation tax arises.

LCV is liable for non-domestic rates on its two properties but with 100% rates relief available: 80% from mandatory rates relief available and the remaining 20% via the Small Business Bonus Scheme.

A.13 Water and sewerage charges

Under the Scottish Government's Water Charges and Sewerage Exemption Scheme charities with incomes under £300,000 do not need to pay water and sewerage charges provided that they apply for exemption annually. LCV has no sewerage connection and so no potential liability for sewerage charges. An application for the exemption from water charges was made on 23rd May 2024 and seemingly granted as no further bills have been incurred.

B Potential conflicts of interest

Some LCV trustees undertake roles with other organisations which have relationships with LCV.

These are as follows:

Debbie Tribak Debbie was employed by the Scottish Wildlife Trust during the period of this report. Debbie's role at the trust (administrative officer) does not directly impact LCV's relationship with the trust.

Trevor Paterson is treasurer of SWT Lothians Group. Trevor recuses himself from any decision making in the SWT Lothians Group that directly affects LCV

Matt McCabe works for Historic Environment Scotland, an active client. Matt's role allows him to book LCV to work on sites he manages and this may give

rise to a conflict of interest where other clients are deprived of LCV's services due to them working on Historic Environment Scotland sites.

To manage this conflict of interest Matt will allow other clients first refusal of all dates in a task programme before selecting dates for his own tasks (if any) after 2 weeks. Moreover no client (including Historic Environment Scotland) will normally get more than 3 tasks per quarter anyway. These requirements may be waived by the committee after a discussion without Matt present.

B.1 Organisations with which LCV has a relationship

The relationships that LCV has with other organisations which may give rise to conflicts of interest are documented below.

Scottish Wildlife Trust (including the Lothians Group) LCV undertakes task on SWT sites from time to time. We received £70.60 of task income from the SWT Lothians Member Centre and £1,6384.80 from the wider SWT organisation, including some recoverable expenses for the Autumn 2025 residential.

Historic Environment Scotland LCV undertook tasks at Holyrood Park in the past year. These tasks represented only 5% of the workdays we undertook (37/692) and therefore we deem the potential conflict of interest to be moot.

Leadburn Community Woodland Leadburn community woodland have given us various grants and donations over the years, including £1000 in 2024/25. We have worked with Leadburn on several occasions and received task income of £157.10 in 2025/26.

C Independent Examination

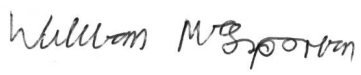
We are grateful to Richard Thomas for carrying out an independent examination of our annual accounts this year. No fee was charged for this work

C.1 Approvals by Trustees

Approved by the Trustees on 2026-09-08 and signed on their behalf by,
David Nutter, Treasurer.



William McSporran, Coordinator



C.2 Independent Examiner's Report to the Trustees of Lothians Conservation Volunteers

I report on the accounts of the charity for the year ended 31st March 2026, set out on pages 17 to 26.

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) (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 view given by the accounts.

C.3 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.

Richard Thomas
Independent Examiner

