Letham4All SCIO

Trustees' Annual Report

2025-2026

Letham4All
Our Place Our Future

Scottish Charity Number: SC048289
The Hub,
Amulree Road
Perth
PH1 2HH

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Reception@letham4all.org.uk

www.letham4all.org.uk

Facebook: Letham4All

Charity Trustees

Objectives and activities

Letham4All has been developed by local people to help them be involved in their local community, develop their ideas to improve the health and well-being of the area and create positive opportunities for residents of all ages to enhance their quality of life. Letham4All SCIO was also created to take on the future role of operating the new Letham Community Hub – 'The Hub'.

Our vision is that life across our communities is better and healthier, where everyone can reach their potential from cradle to grave. Letham4All operates in the Ward 10 and 11 areas of Perth City and Muirton. Letham4All is open to all members of the community without prejudice of age, religion, race, culture, disability, gender, sexuality, or politics. Our objectives are to:

- Advance community development through maintaining and managing The Hub
- Provide recreational facilities, physical and social activities with the aim of improving the conditions of life of the community

To help us achieve these objectives we have implemented the Letham4All Strategic Plan 2023-2026, which identifies four key priorities our community believe would make a positive difference to their lives. We have successfully secured external funding to help us:

- Priority 1: Own and operate the Letham Community Hub
- Priority 2: Work with the community to improve health and wellbeing
- Priority 3: Support employability opportunities and personal development
- Priority 4: Support the community to reduce the impact of poverty including child poverty

Letham4All has a constitution which sets out its purpose, structure and describes how it operates. You can see Letham4All's Constitution here. It operates as a two tier Scottish Charitable Incorporated Organisation (SCIO), made up of ordinary members and a Board of Trustees.

To be a member of Letham4All you must live in the Ward 10 or Ward 11 areas of Perth ***or*** have the interests of Letham at heart.

Trustee recruitment and appointment

At the Annual General Meeting of Letham4All SCIO held on 22nd May 2025, two community members were accepted to the Board, thereby filling the seven spaces available for Community Board Members. They join Associate and Co-opted Board Members as laid out in Letham4All's Constitution and have responsibility for delivering the aims and objectives of Letham4All. Letham4All has also recruited two Shadow Board members to support the nominations of new Board Members in the future.

Letham4All Board has a wealth of professional and personal experience across a range of areas including community learning and development, social work, Adult and Child Protection, facilities management, human resources, project management and evaluation and managing budgets. The responsibility of managing Letham4All Projects rests with these people, with the Chairperson also having the duty of supporting the Letham4All Manager who is responsible for the staff and volunteers who deliver all that we do.

Achievements and performance

Since its formation, Letham4All has worked with the community to create initiatives to help build community capacity and support health and wellbeing. The creation of Letham4All together with expanded partnership working has increased levels of community participation and volunteering.

The enthusiasm, passion and hard work of our volunteers is immeasurable and invaluable. They are at the heart of everything that we do and quite simply there would not be a Letham4All or The Hub without them. From working in the Community Fridges in Letham, Muirton and Moncrieffe, hosting Family Fun Activities, The Hub Café, Butty and Blether, Oot the Hoose Group, Buggy and Blether, Community in Bloom, driving our minibus and lending a hand at events. Along with our staff, our volunteers make a hardworking and enthusiastic team.

Working to achieve our Vision, our staff and volunteers have secured funding and generated income which has enabled Letham4All to achieve the following progress towards our four Strategic Priorities:

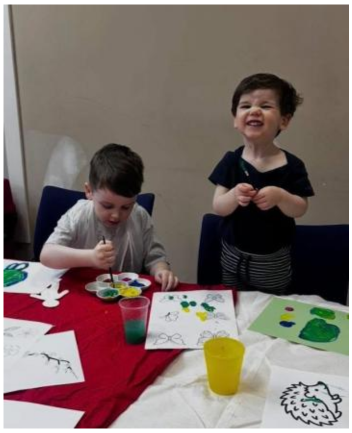
<u>Priority 1: Own and operate the Letham Community Hub for the benefit of local people.</u>

Over the last 12 months we have continued to operate The Hub for the benefit of local people, and have worked with Perth and Kinross Council to ensure the snagging works are completed. We have also made changes to our staffing model, to improve the operational activities in the building and to manage the demand from our community especially in The Hub Café.

Recognition of Letham4All's work and activities delivered in The Hub was received by the winning of the Scottish Charity National Award for Community Impact on 19th June 2025. A group of our Board, Volunteers and Staff travelled to Glasgow to hear the announcement of the winner and the Letham4All Manager was delighted to pick up the award on behalf of the Organisation.

Priority 2: Work with the community to improve health and wellbeing.

In the past 12 months, Letham4All continued to operate all of its legacy projects – Buggy and Blether (for Parents and children under nursery age), The Oot the Hoose Group (60+), Butty and Blether, Health Walks, and Line Dancing. We have also introduced a monthly Community Lunch on the last Sunday of the Month and started a Community Choir for all ages As a result of bringing our community together, along with Volunteers, we have seen the establishment of a Community In Bloom Group. An outcome of this group has seen volunteers lead on range of activities which include the planting of thousands of bulbs in local greenspaces, growing vegetables in the raised beds around The Hub and delivering craft activities helping children learn about plants and wildlife.



The Community Gym offers a low cost, no-contract membership. It is well used by 278 active members. We offer many special sessions including Ladies Hour and Teen Gym.

Our Fitness Activity Worker has continued to deliver a variety of classes to help people improve their health and wellbeing. One of the most popular classes is Mature Movers with five free sessions each week – attended by around 90 people. Other free classes include Total Body Work Out, Legs, Bums and Tums, Stretch and Strength, Core and Circuits. We have also started a Pilates group which is proving popular and visiting teachers also deliver weekly Yoga and Zumba. The Fitness Activity Worker also delivers a weekly Kids Sport Hour and a full range of activities during the school holidays. They have worked with local sports groups to deliver community sessions of boccia, pickleball and table tennis. In the last 12 months there has been an amazing 10,636 attendances at all these activities.

Priority 3: Support employability opportunities and personal development

The opening of the new building has enabled Letham4All to work in partnership with specialist services such as Skills Development Scotland, Street League and Perth and Kinross Council's Employability Service to enable local access to these services.

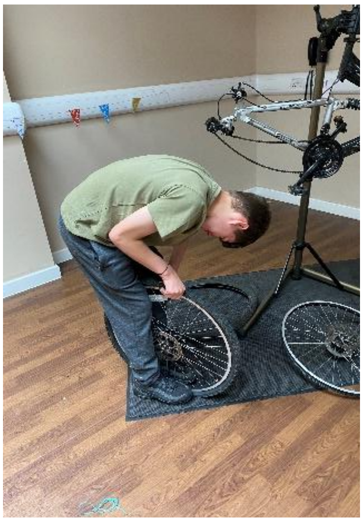
Working together on Next Steps 4 All, we are able to provide a range of support, based on individuals' readiness and confidence to get into employment or further education. We deliver Next Steps 4 All events in The Hub on a monthly basis.

During the year, we were delighted to welcome 59 new volunteers to help us support our work, filling volunteer vacancies as we see people move to new opportunities, or having a break. As at the 31st March, we have 92 active volunteers who generously give their time, passion and enthusiasm to support others in the community. This year our Volunteer Development Worker led on embedding the 10 Principles of the Volunteer Charter to underpin good relationships in our volunteering environment. Letham4All is now recognised as Volunteer Charter Champions.

As part of our commitment to increase employability opportunities and personal development we offer our community, volunteers, staff and young people a variety of opportunities to participate in accredited and informal learning programmes. In the last 12 months they have participated in, and achieved 131 accredited awards and 358 informal awards. We have increased our experience in enabling people to gain work experience placements with nine young people gaining skills, increasing the confidence and understanding of being in work and part of a team. This year we have supported 73 people to move on to employment, further or higher education, other training or volunteering.

We also encourage our community to share their skills and talents with others, whether this is in relation to knitting, sewing, crafting and environmental/horticultural activities. This all contributes to personal development and recognises the wealth of knowledge in our community.

In the last 12 months we have expanded our Youth Work provision in The Hub. We continue to deliver The Inbetweeners Group each week, and working with the young people we also offer a 16+ weekly drop-in, a Boys Only Group, a Bike Group,a Duke of Edinburgh Award Group, Lunch Club, and Street Sports Sessions. In total we have delivered 193 youth work activity sessions, with 145 individual young people taking part on a regular basis. We also undertook a partnership outreach project with Perth and District YMCA, where we engaged with 370 young people to enable them to raise their concerns and ideas about safety in the community. All of our youth work activities provide opportunities for young people to take part in learning and award programmes through Hi5 and Dynamic Youth Awards, Bike Mechanic qualifications and Duke of Edinburgh Awards. Young people from these groups have achieved 50 awards.



Priority 4: Support the community to reduce the impact of poverty including child poverty.

This priority has continued to be a major focus of what we do in The Hub. We know from feedback that what we do is really helping people through the most challenging of times, both in terms of financial wellbeing and the impact this has on mental health and relationships. Letham4All is doing everything it can to ease these pressures on people by offering a range of support that can help people to stretch their budgets every week to prevent financial crises and ease worries at pinch points in the year including seasonal celebrations and school holidays.

Our three Community Fridges in Letham, Muirton and Moncrieffe have recorded 23,178 visits from people from over 1200 individual postcodes, with an average of 456 people attending every week. We know from feedback by providing consistent access to free surplus good food and very low-cost pantry staples makes a major difference and helps individuals and families stretch their budgets, especially when they need some extra support. At the same time, we are helping tackle climate change by preventing good food from going to landfill. This year we have prevented over 9300 Kg (9.3 tonnes) of good food from being wasted.

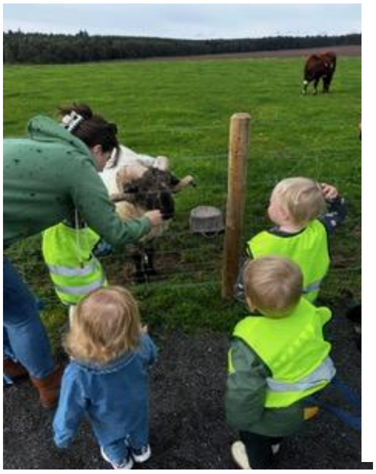
The Hub Café and soft play area is proving extremely popular. It is fair to say, we have been overwhelmed by its success, and our staff have been working to get the operation model right for them and our customers. In the last 12 months we have served over 79,000 items and introduced a daily meal special to complement our menu of tasty light bites and cakes. During the school holidays we introduced a free children’s lunch box to families visiting the Café with a minimum spend of 50p on another item. We keep the prices as low as possible, and we know this has been valued by all the customers who use the Café. We know how much the children enjoy the soft play area, and how much coming out for a wee bite to eat, having a nice coffee and meet up with friends without breaking the bank, means to so many people who use it.

We have delivered a programme of activities for families and children throughout the school holidays and In-Service days. We have hosted seasonal celebration events, provided a Warm Space for the Community throughout the winter, held monthly Community Lunch/Suppers, introduced Social Saturdays, delivered the Christmas Meal Gift Initiative and provided a year-long dignified route to food and family/children's activities in our community. In the last 12 months this has included:

- 52 free School Holiday Activities sessions delivered during the school holidays, with 92 families taking part
- 12 seasonal and community events for families
- Delivered our partnership Christmas Meal Initiative to 131 families
- Provided a Warm Space Family session every Saturday and Sunday from 4 - 8pm for families, with play activities, crafts and games
- Introduced Saturday Socials and Movie nights every weekend from March until the end of October
- The development of Imagination Hub for families every Saturday morning
- Established a Community Supper/Lunch Club on the last Sunday of every month providing a hot meal and games and activities for children in the Sports Hall. So far, we have delivered 12 of these sessions with an average of 40 people attending each one

We have collaborated with partners to enable children in our community to have experiences of the creative arts, physical activities, cooking and play which parents/carers tell us they simply cannot afford. In the past 12 months this has included expanding the Lego Club, hosting Tunes for Tots in which 84 children took part, Street Sports, involvement in environmental activities with volunteers for the Community in Bloom Group, STEM projects, Arts and Crafts, Nerf Wars, Go and Glow and sporting and physical activities. Working in partnership with Perth Autism Support we have accessed funding to support parents and children access specialist services in The Hub. To support families to play sports we have reduced the cost of hiring a sports court and equipment by 75% to £2.50 during the school holidays. We have taken our Buggy and Blether Group on summer outings using our Community Minibus.

We are grateful to our partners for bringing their expertise and guidance to support the financial wellbeing of members of the community by providing access to information and advice. Over the past year, staff from Perth Citizens Advice Bureau have visited The Hub twice a week. They have held 57 one-on-one meetings and handled countless drop in enquiries to help and provide advice covering a wide range of issues including debt, employment, energy, foodbank, housing, immigration, legal queries, council tax and travel. Saving Cash and Reserving Fuel (SCARF) and The HEAT Project have regular team members in The Hub offering advice and guidance in relation to energy efficiency and support with bills. This year we also welcomed Scotwest Credit Union, with a member of their team providing advice on ethical banking and savings.


We are extremely grateful for all our funding organisations who help us deliver our activities, operate The Hub, and provide the Community Fridges. They include The Scottish Government, The Gannochy Trust, The National Lottery, Perth and Kinross Council, The Robertson Trust, Impact Funding Partners, Aviva, The Forteviot Trust, Perth City Rotary Club and NHS Foundation Trust. We also would like to thank the local business who have given generously to support our community - they include McConnells, Danscot and The Lending Channel and others who give anonymously. We also note our thanks to the many who give donations in kind thereby allowing us to stock our community fridges every day - Marks and Spencer, Tesco, The Co-op, Aldi, Asda, Bookers and Fair Feast.


Statement of the charity's policy on reserves

Letham4All SCIO have agreed a simple policy in relation to reserves, which will allow a maximum of 10% of any surplus of Letham4All unrestricted funds to be added to a reserve account on an annual basis. This account is currently held with the Perth and Kinross Credit Union.

By developing the reserves fund, Letham4All will be able to meet any unexpected issues and necessary repairs to The Hub. The decision to allocate any unrestricted funds to reserves rests with the Board.

Next Steps

During the past year, we have begun a Strategic Review of Letham4All and all our activities. We want to ensure what we have done over the last 3 years has had an influence on the lives of people in our community and involve them in helping us understand what we need to do to continue to support them and what is important to them. As part of taking stock of our organisation, we need to look how we can become sustainable for the future, improving how we operate and how we support our staff and volunteers. We will continue to work with the community and partners to deliver our projects and activities, increase opportunities for people to improve their health and wellbeing, address local inequalities, and reduce the impact of poverty on people, especially children in our communities. By doing this from our new building we believe we can achieve our vision that ***life across our communities is better and healthier, where everyone can reach their potential from cradle to grave.***

Declaration

Signed on behalf of the charity trustees:

Neil Boddy

Print name	Neil Boddy
Designation	Chairperson
Date	May 2026

Registered number
CS003344

Letham 4 All SCIO

Report and Accounts

31 March 2026

Letham 4 All SCIO
Company Information

Trustees
Neil Body
Arlene Reaney
Ian Wilkie
Suzie Burt
Eleanor Coyle
John Rebbeck
Sheila McCole
Lorna Robertson

Auditor
Mark Jackson
Jackson Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Registered office
119 Rannoch Road
Perth
PH1 2DQ

Registered number
CS003344

Registered charity number
SC048289

Letham 4 All SCIO
Balance Sheet
as at 31 March 2026

	Notes		2026		2025
			£		£
Fixed assets					
Tangible assets	2		3,477,535		3,559,374
Current assets					
Debtors	3	17,091		46,255	
Cash at bank and in hand		248,261		163,539	
		265,352		209,794	
Current liabilities	4	(86,440)		(79,126)	
Net current assets			178,912		130,668
Net assets			3,656,447		3,690,042
Represented by funds	8				
Unrestricted funds			90,152		32,874
Restricted funds			93,423		33,799
Fixed asset fund			3,472,872		3,623,369
			3,656,447		3,690,042

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The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005.These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Chair
Approved by the board on

Letham 4 All SCIO
Statement of financial activities
for the year ended 31 March 2026

	Unrestricted Funds	Restricted	Total Funds 2026 £	Unrestricted Funds	Restricted	Total Funds 2025 £
INCOMING RESOURCES						
Donations and grants						
Gifted asset		-	-	-	3,018,369	3,018,369
Grants and donations	455,696	126,547	582,243	433,283	591,969	1,025,252
Other income	362,177	18,214	380,391	322,612	16,074	338,686
	817,873	144,761	962,634	755,895	3,626,412	4,382,307
Investment income						
Interest received	227	-	227	372	-	372
Resources Expended						
Direct project costs	132,105	60,089	192,194	172,609	33,230	205,839
Premises costs						
Premises expenses	52,000	8,208	60,208	34,451	8,263	42,714
	52,000	8,208	60,208	34,451	8,263	42,714
Management and administration						
Staff costs						
Gross wages	538,894		538,894	431,844		431,844
Employer pension	7,768		7,768	6,021		6,021
Training	632	3,461	4,093	6,115		6,115
Travel and subsistence	626	3,370	3,996	769	1,138	1,907
Motor expenses	-	1,562	1,562	-	3,597	3,597
	547,920	8,393	556,313	444,749	4,735	449,484
Administration costs						
Advertising	7,176	607	7,783	7,135		7,135
Insurance	8,303	1,163	9,466	4,924		4,924
Subscriptions	442	-	442	31,663		31,663
Repairs and maintenance	21,651	5,029	26,680	12,050		12,050
Other office costs	56,654	4,448	61,102	15,957		15,957
Consultancy fee		-	-	2,040		2,040
Professional fees	2,096	-	2,096	5,026		5,026
Depreciation	83,361	-	83,361	77,339		77,339
Interest payable	611		611			
	180,294	11,247	191,541	156,134	-	156,134
EXCESS INCOME OVER EXPENDITURE	(94,219)	56,824	(37,395)	(51,676)	3,580,184	3,528,508
Balances brought forward 1 April 2025	32,874	33,799	66,673	152,698	8,836	161,534
Transfer between funds	1,000	(1,000)	-	(22,648)	22,648	-
Transfer of core costs			-			-
Transfer to fixed asset fund	150,497	3,800	154,297	(45,500)	(3,577,869)	(3,623,369)
Balances carried forward 31 March 2026	90,152	93,423	183,575	32,874	33,799	66,673

Letham 4 All SCIO
Cash Flow Statement
for the year ended 31 March 2026

	2026	2025
	£	£
Cash generated from operations		
Net income	(37,395)	3,528,508
Reconciliation to cash generated from operations:		
Depreciation and (profit)/loss on sales of fixed assets	83,361	77,339
Decrease/(increase) in debtors	29,164	(40,660)
Increase/(decrease) in creditors	11,114	58,731
Donated fixed assets		(3,018,369)
	86,244	605,549
Assets purchased	1,522	610,744
Decrease in cash	84,722	(5,195)
Cash at bank and in hand at 1 April	163,539	168,734
Cash at bank and in hand at 31 March	248,261	163,539
Consisting of:		
Cash at bank and in hand	248,261	163,539

Letham 4 All SCIO
Notes to the Accounts
for the year ended 31 March 2026

1 Accounting policies

Basis of preparation
The accounts have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2015 (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Venture Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The presentational currency of the financial statements is Pound Sterling.

Income recognition policy
Income is included in the SOFA when the charity becomes entitled to the income and the amount can be qualified with reasonable accordance and receipt is probable. All income is unrestricted unless specifically restricted by the funder, Income is only deferred when the Charity must fulfil conditions before becoming entitled to it or where the funder has specified that the income is to be expended in a future accounting period.

Critical accounting estimates and judgements
The preparation of financial statements requires the use of certain accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The areas requiring a higher degree of judgement, or complexity, and areas where assumptions or estimates are most significant to the financial statements are disclosed below.

Impairment of and valuation of freehold property.

The Trustees review the value if buildings on an annual basis, and make sure that all repairs and maintenance have been completed, to check there has been no impairment.

Short-term debtors and creditors
Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that the settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings - 2% straight line
Fixtures and fittings - 10-20% straight line
Motor vehicles - 20% straight line

Value Added Tax
The Charity is not registered for VAT and accordingly, where applicable, all expenditure is inclusive of VAT.

Donated Fixed Assets
Items given for on-going use are recognised as income and capitalised at their fair value on the Balance Sheet.

Funds
Unrestricted funds are those funds which can be used at the Trustees' discretion, Restricted funds are those funds whose purposes have restricted by the donor. Designated funds are those funds which have been earmarked by the trustees for specific purposes.

Allocation of Overhead and Support Costs
Overhead and support costs, which include governance costs, are allocated between charitable activities. These costs have been apportioned to the various activities on the basis of staff time, The allocation of overhead and support costs is analysed in note 4. Support costs of the charity which have been funded by core grant which is not attributable direct to specific projects. Governance costs comprise all costs involving the public accountability of the charity.

Charitable Activities
Costs of charitable activities include direct costs and an apportionment of overhead and governance costs are shown in note 5.

2 Tangible fixed assets

	Land & Buildings	Equipment	Motor vehicles £	Total £
Cost				
At 1 April 2025	3,568,369	60,744	19,000	3,648,113
Additions		1,522		1,522
Disposals			-	-
At 31 March 2026	3,568,369	62,266	19,000	3,649,635
Depreciation				
At 1 April 2025	62,890	10,649	15,200	88,739
Charge for the year	68,607	10,954	3,800	83,361
On disposals			-	-
At 31 March 2026	131,497	21,603	19,000	172,100
Net book value				
At 31 March 2026	3,436,872	40,663	-	3,477,535
As at 30 April 2025	3,505,479	50,095	3,800	3,559,374

3 Debtors

	2026 £	2025 £
Trade debtors	12,091	5,339
Other debtors	5,000	40,916
	17,091	46,255

4 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxes and social security costs	24,701	7,509
Other creditors	4,439	7,816
Accruals	11,800	14,501
	40,940	29,826
Deferred income		
Café fit out	45,500	45,500
Mini-bus		3,800
Hugh Fraser	-	-
	45,500	49,300
Total	86,440	79,126

Deferred income is accounted for in-line with the depreciation of the asset purchased.

Letham 4 All SCIO
Notes to the Accounts
for the year ended 31 March 2026

5 Analysis of expenditure on charitable activities

	Direct project costs	Project delivery staff costs	Support costs	Governance costs	Total
Hosted Funding - Friendship Network			1,557		1,557
Bank of Scotland	6,022		10,817		16,839
Community Fridge Project	32,066		7,588		39,654
Letham Summer League	937		-		937
Mini Bus	754		7,886		8,640
Toddler Group	265		-		265
Emergency Utilities	9,715		-		9,715
Broke Not Broken	10,330		-		10,330
	60,089	-	27,848	-	87,937

6 Analysis of governance and support costs

The Trustees initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities. Refer to the table below for the analysis of support and governance costs.

	Staff costs	Support	Governance	Total
Premises costs		60,208		60,208
Staff costs	546,662	4,093		550,755
Travel		5,558		5,558
Advertising		7,783		7,783
Insurance		9,466		9,466
Subscriptions		442		442
Repairs and maintenance		26,680		26,680
Other office costs		61,102		61,102
Consultancy		-		-
Professional fees		296	1,800	2,096
Depreciation		83,361		83,361
Interest payable		611		611
	546,662	259,600	1,800	808,062

7 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2026	**2025**
Salaries and wages	499,501	405,502
Social security costs	39,393	26,342
Pensions	7,768	6,021
	546,662	437,865

No employees had employee benefits in excess of £60,000 (2025:£nil).

The charity trustees were not paid or received any other benefits from employment within the company in the year (2025:£nil) neither were they reimbursed expenses during the year (2025:£nil). No charity trustee received payments for professional or other services supplied to the charity (2025:£nil).

Letham4All currently employs:	**2026**	**2025**
Full time		
Chief executive	1	1
Part time		
Project delivery staff	17	25

8 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2025	Income	Expenditure	Transfers	Balance 31 March 2026
General fund	32,874	818,100	(912,319)	151,497	90,152
Building fund	3,577,869			(131,497)	3,446,372
Café fit out	45,500			(19,000)	26,500
Total	3,656,243	818,100	(912,319)	1,000	3,563,024

Analysis of movements in unrestricted funds - previous years

	Balance 1 May 2024	Income	Expenditure	Transfers	Balance 31 March 2025
General fund	152,698	756,267	(807,943)	(68,148)	32,874
Building fund				3,577,869	3,577,869
Café fit out				45,500	45,500
Total	152,698	756,267	(807,943)	3,555,221	3,656,243

Name of unrestricted fund	**Description, nature and purposes of fund**
General fund	The 'free reserves' after allowing for all designated funds.
Designated funds	£0 has been transferred from unrestricted funds for continuation of services

Analysis of movements in restricted funds

	Balance 1 April 2025	Income	Expenditure	Transfers	Balance 31 March 2026
Hosted Funding - Friendship Network	3,989	2,010	(1,557)		4,442
Bank of Scotland	22,894	30,000	(16,840)		36,054
CIF Moncrieffe	5,615			(5,615)	-
Community Fridge Project	1,985	13,493	(39,654)	5,615	(18,561)
Letham Summer League	32	914	(938)		8
Mini Bus	(1,817)	71,749	(8,639)	3,800	65,093
Net Zero	1,000	-		(1,000)	-
Toddler Group	101	820	(265)		656
Emergency Utilities		11,876	(9,715)		2,161
Broke Not Broken		13,900	(10,330)		3,570
	-				-
	33,799	144,762	(87,938)	2,800	93,423

Analysis of movements in restricted funds

	Balance 1 May 2024	Income	Expenditure	Transfers	Balance 31 March 2025
Hosted Funding - Friendship Network	3,833	2,768	(2,612)		3,989
L4A Youth Work Project	5,311			(5,311)	-
Oot the Hoose/60+ Project	(308)			308	-
Bank of Scotland		25,000	(2,106)		22,894
CIF Moncrieffe			(659)	6,274	5,615
Community Fridge Project	-	15,556	(37,047)	23,476	1,985
Letham Summer League	-	32			32
Mini Bus	-	4,086	(3,804)	(2,099)	(1,817)
Net Zero		1,000			1,000
Toddler Group		101			101
Letham4All building		3,577,869		(3,577,869)	-
	8,836	3,626,412	(46,228)	(3,555,221)	33,799

Letham 4 All SCIO
Notes to the Accounts
for the year ended 31 March 2026

Name of restricted fund	Description, nature and purposes of fund
Community Recovery Fund	To distribute with local partners and community projects to enhance the recovery process from Covid 19 pandemic
Hosted Funding	Money raised by grass root organisations to support activities which are of benefit to the community
L4A Youth Work Project	Project supports young people in the community
Oot the Hoose/60+ Project	Supports over 60's in the community to support their recovery from Covid 19 pandemic
The National Lottery Revenue Grant	To support Letham4All core costs during the development, transition period and refurbishment of the new Community Hub

9 Related party transactions

There have been no related party transactions during the financial period.

10 Going concern

The Trustees consider that the charity is in a fair position to continue its activities during the coming year, and that the charity's reserves are adequate to fulfil its obligations. The trustees have considered the going concern assumption and there are no material uncertainties' about the charity's ability to continue as a going concern.