Charity registration number SC049402 (Scotland)

LINLITHGOW ATHLETIC CLUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LINLITHGOW ATHLETIC CLUB

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the financial statements	7 - 10

LINLITHGOW ATHLETIC CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)".

Objectives and activities

The charity's objectives are to operate as a non-profit distributing charity, the principal objectives of which are to promote, advance and encourage, in Linlithgow and the surrounding area, the widest possible public participation in athletics as a sport and as a recreational activity.

Achievements and performance

2025 saw another successful year for the Club across many fronts.

Membership across the adult categories increased again. This has been reflected in excellent numbers at our training sessions and also in external race events where the LAC presence is now definitely a significant feature.

Perhaps the most remarkable growth, however, was in our Youth Section, where Coach Darren Dick, ably assisted by a dedicated team of Coaches and parent helpers, has nurtured a group of enthusiastic, motivated and fun-loving young people who have enjoyed a good level of success in a range of Youth competitions. Their presence at Craigswood and at the Linlithgow cycle circuit has certainly added to the ambience!

The agreed introduction of the 'all-inclusive' £20 membership fee at the 2025 AGM saw a large take up and this has helped the Club's financial position. Only a few members opted for the 'pay as you go' option, and income from that has been minimal.

Excellent work has been done on important issues, including the Club Shop, the LAC website, social media channels and alignment of Club officer email addresses.

Off the track, the Club successfully introduced the Spond Club Management app for all of our activity – as we grow in confidence with Spond, we are seeing its benefits increasingly. The new website also looks great and a lot of work has gone into consolidating and clarifying our social media presence.

Externally, the Club continues to organise top class events in the town in the shape of the Linlithgow 10k, the Charity Santa Dash and the Children's Gala Day Races – a couple of new events are also planned for 2026.

Club members were heavily involved in the creation of new parkruns in Bo'ness and at Beecraigs Country Park.

Financial review

During the period the charity made a deficit of £1,181 (2024 - £7,788) in unrestricted funds and a surplus of £40 (2024 - £2,450) in restricted funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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Plans for future periods

The Board has discussed increasing membership numbers and the potential strain this may put on facilities, particularly Craigswood track on a Tuesday evening. Use of other facilities, such as Grangemouth Stadium and extended use of the West Lothian Cycle Circuit have been discussed, along with the potential for another training night at Craigswood. The Club is also actively involved in discussions about the futures of Craigswood and Grangemouth.

Attracting a broader diversity of members is also constantly under discussion. Our recent charity tie up with Donaldson's School has opened a conversation about better understanding of neurodiversity issues and the Club is actively involved in organising a flagship event to encourage wheelchair and frame runner athletes.

Structure, governance and management

The charity is a SCIO registered with OSCR on the 21st June 2019 and is governed by its constitution.

Scottish Charity Number: SC049402

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Angus Gallie

Malcolm Hughes

Ian Fyfe

Geoff Pendrill

Melanie Pendrill

David Main-Reade

Darren Dick

Lisa Brailey

Martin Maginnis (resigned January 2025)

Claire Rice

Lana O'Hara

Adeline Armstrong

Independent Examiner

Fiona Haro CA

3 Castle Court

Carnegie Campus

Dunfermline

KY11 8PB

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Malcolm Hughes

M Hughes
Trustee

6 April 2026

LINLITHGOW ATHLETIC CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LINLITHGOW ATHLETIC CLUB

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 10.

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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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. 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 seeking 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 connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

have not been met or

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

Fiona Haro, CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 6 April 2026

LINLITHGOW ATHLETIC CLUB

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**Unrestricted funds 2025 £**	**Restricted funds 2025 £**	**Total 2025 £**	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	13,677	3,817	17,494	10,448	1,650	12,098
Other trading activities	**3**	9,692	30,470	40,162	7,403	28,770	36,173
Investments	**4**	373	-	373	554	-	554
Total income		23,742	34,287	58,029	18,405	30,420	48,825
Expenditure on:							
Charitable activities	**6**	23,951	34,247	58,198	26,193	27,970	54,163
Material other expenditure		972	-	972	-	-	-
Total resources expended		24,923	34,247	59,170	26,193	27,970	54,163
Net (outgoing)/incoming resources		(1,181)	40	(1,141)	(7,788)	2,450	(5,338)

LINLITHGOW ATHLETIC CLUB

Statement of Balances

AS AT 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank and deposit balances				
Bank and deposit balances brought forward	22,498	10,935	33,433	38,771
Excess of receipts over payments	(1,182)	40	(1,142)	(5,338)
Bank and deposit balances carried forward	21,316	10,975	32,291	33,433
Fixed Assets				
Sports Equipment	1,662	-	1,662	690
Current Assets				
Stock	600	-	600	600
Liabilities				
Creditors	756	-	756	720

The Accounts were approved by the Trustees on 6 April 2026

Signed for and on behalf of the Trustees

M Hughes Malcolm Hughes
Treasurer

1 Accounting policies

Charity information

Linlithgow Athletic Club is a Scottish Charitable Incorporated Organisation. The registered office is 129 Cricketfield Place, Armadale, West Lothian, EH48 2GA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Cash and other donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

All expenditure is accounted for on a payment basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to the comment below.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll and governance costs and are incurred directly in support of expenditure on the objectives of the charity. The basis on which support costs have been allocated are on a direct basis or as an apportionment of time spent are set out in the notes below.

2 Donations and legacies

	Unrestricted 2025 £	**Restricted 2025 £**	**Total 2025 £**	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Donations and gifts	2,983	200	3,183	-	-	-
Grants and sponsorships	-	3,617	3,617	1,200	1,650	2,850
Membership fees	10,694	-	10,694	9,248	-	9,248
	13,677	3,817	17,494	10,448	1,650	12,098

3 Other trading activities

	Unrestricted 2025 £	**Restricted 2025 £**	**Total 2025 £**	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Entry/Booking Fees	9,692	30,470	40,162	7,403	28,770	36,173

4 Investments

	Total 2025 £	Total 2024 £
Interest receivable	373	554

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Charitable activities

	2025	2024
	£	£
Competition Fees	4,416	5,015
Room Hire	5,976	6,583
Training/ Course Fees	645	2,702
Run expenses	35,343	27,970
Equipment	2,569	7,468
Miscellaneous	839	1,208
Social events	3,631	2,233
Computer costs	349	264
Charitable donations	3,704	-
	57,472	53,443
Share of governance costs (see note 7)	726	720
	58,198	54,163
Analysis by fund		
Unrestricted funds	23,951	26,193
Restricted funds	34,247	27,970
	58,198	54,163

7 Support costs

	Support costs	**Governance costs**	**2025**	Support costs	Governance costs	2024
	£	**£**	**£**	£	£	£
Accountancy fees	-	726	726	-	720	720
	-	726	726	-	720	720

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Linlithgow 10k	10,435	34,287	(34,247)	10,475
CAF Grant	500	-	-	500
	10,935	34,287	(34,247)	10,975

For the year ended 31 December 2024

	Movement in funds			
	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£
Linlithgow 10k	7,985	30,420	(27,970)	10,435
CAF Grant	500	-	-	500
	8,485	30,420	(27,970)	10,935

Linlithgow 10k - money was received as sponsorship and entry fees to take part in this event.

CAF - Grant received for the purchase of small equipment