



LIVINGSTON ATHLETIC CLUB

**Scottish Charitable Incorporated Organisation
No. SC046189**

Annual Report and Financial Statements

1 April 2024 to 31 March 2025

www.livingstonac.com

Trustee's Annual Report

For the period ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements for the financial period 1 April 2024 to 31 March 2025.

Reference and Administrative

Charity Name

Livingston Athletic Club (Livingston AC)

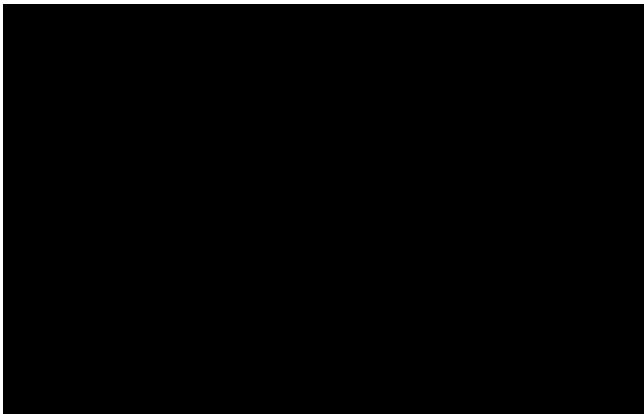
Charity Number

SC046189

Registered Address

Craigswood Sports Centre, Livingston, EH54 5ER

Trustees



Structure, Governance and Management

Constitution

Livingston Athletic Club (the Club) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on December 2015. The Club was previously an unincorporated association but changed its legal status to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 27 November 2016 following agreement at an extraordinary general meeting of the Club. It has a single tier structure and as such the trustees are members of the charity.

Appointment of Trustees

Members can elect trustees at the Club's Annual General Meeting. All trustees must be full members of the club and not be disqualified from being a charity trustee and not an employee of the club. Trustees are elected for a period of 1 year, but are eligible for re-election. There must be a minimum of 3 and a maximum of 8 trustees.

Management

The activities, strategic development and finances of the Club are overseen by a Board of trustees who meet periodically to consider the Club development plan, financial position and any other material issues.

Objective and Activities

Charitable Purposes

The Club is a non-profit distributing charity whose principal objective is the advancement of participation in Athletics as a sport. This is achieved through the provision of coaching and facilities for participating in Athletics in accordance with the rules and regulations laid down by Scottish Athletics. In furtherance of these objectives, the Club seeks;

- To inspire an active, healthier lifestyle in individuals by encouraging inhabitants to take part in Athletics as a competitive sport.
- To provide recreational facilities, and to organise recreational activities, available to members of the public at large, with the object of improving the conditions of life.

- To advance education particularly among young people, through the provision of training in the skills and techniques of Athletics and demonstrating the values, such as integrity, dignity and respect, thereby encouraging positive relationships in the wider community.
- To do all lawful things which are deemed to further the objectives of the Club.

Activities

The Club provides athletics coaching and competition to members of the community from age 6 upwards, based at Craigswood Sports Centre, Livingston.

The Athletics Club offers training in all athletics disciplines, 4 days per week, to over 300 children and adults, from age 9 upwards, with a structure programme of team and individual competition throughout the year, from local to national level.

For primary school aged children, the Club offer a community "Run, Jump & Throw" programme with weekly sessions during term time and holiday camps during school holidays, for over 200 children per week.

The Club's adult jogging group provides a recreational running opportunity for dozens of adults each week.

A programme of open track and field competitions are organised by the Club each year to provide our members with a local competition opportunity and to generate income.

An additional closed series of events are offered monthly to members during the summer season to provide athletes with an introductory club level competition.

The Club's activities are made possible by the commitment and enthusiasm of a number of volunteers who deliver coaching and support the administration and organisation of the Club and events. The volunteer workforce is supported by several paid staff, directly employed by the club.

Financial Review

The club's total income for the period was £75,615 with the main sources of income being from membership and training fees (£47,917) and receipts from fundraising activities (£15,834).

Expenditure for the year totalled £73,384, with the main expenditure relating primarily to the cost of providing services to our members (£32,674) and payments relating to charitable activities (£36,155).

Overall, this resulted in a small trading surplus of £2,231.

Reserves Policy

The charity's policy is to hold reserves that are equal to approximately 6 months of expenditure to cover any unpredictable circumstances.

Plans for Future Period

A new club development plan to is currently under consultation.

To support the increased demand for training at the club, particularly in our community programmes, we will be seeking to recruit additional coaches and coaching assistants, and reviewing our training facility options to ensure we have access to sufficient indoor space to meet the needs of the athletes.

Some focus areas over the next period will be growing our community programmes, increasing membership numbers and building partnerships.

Trustees' responsibilities in relation to the financial statements

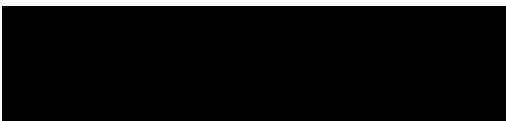
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees declare that they have approved the trustees report above. Signed on behalf of the charity's trustees:



Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

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
- 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.



Date: 23rd December 2025

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023		31	03	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		6,500			6,500	-
Receipts from fundraising activities	15,834				15,834	21,671
Membership Income	47,917				47,917	51,008
Gross receipts from other charitable activities	5,364				5,364	2,481
					-	
A1 Sub total	69,115	6,500	-	-	75,615	75,160
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Loans received					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	69,115	6,500	-	-	75,615	75,160
A3 Payments						
Expenses for fundraising activities	3,405				3,405	2,583
Gross trading payments					-	-
Membership Costs	32,674				32,674	31,224
Payments relating directly to charitable activities	29,655	6,500			36,155	43,900
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1,150				1,150	1,239
					-	-
A3 Sub total	66,884	6,500	-	-	73,384	78,946
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Loans repaid					-	
A4 Sub total	-	-	-	-	-	-
Total payments	66,884	6,500	-	-	73,384	78,946
Net receipts / (payments)	2,231	-	-	-	2,231	(3,786)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,231	-	-	-	2,231	(3,786)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	120,154				120,154	123,940
	Surplus / (deficit) shown on receipts and payments account	2,231	-			2,231	(3,786)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	122,385	-	-	-	122,385	120,154


B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Name	Date of approval
	23/12/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Club Together Staff (2 years)	SA	2	6,000
	Summer Holiday Camp	WLC	1	500
Total				6,500

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)
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	£
C3b Trustee remuneration - details	Authority under which paid
Trustee remunerated under casual work agreement for provision of coaching services	4,426

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	15,834				15,834	21,671
Membership Income	47,917				47,917	51,008
Gross receipts from other charitable activities	5,364				5,364	2,481
Sub total	69,115	-	-	-	69,115	75,160
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Loans received					-	-
Sub total	-	-	-	-	-	-
Total receipts	69,115	-	-	-	69,115	75,160
Payments						
Expenses for fundraising activities	3,405				3,405	2,583
Gross trading payments					-	-
Membership costs	32,674				32,674	31,224
Payments relating directly to charitable activities	29,655				29,655	43,900
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1,150				1,150	1,239
Sub total	66,884	-	-	-	66,884	78,946
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Loans repaid					-	-
Sub total	-	-	-	-	-	-
Total payments	66,884	-	-	-	66,884	78,946
Net receipts / (payments)	2,231	-	-	-	2,231	(3,786)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,231	-	-	-	2,231	(3,786)

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Staff, Education & Training	Community Programmes	Events & Equipment	Pavilion Refurbishment		
Receipts						
Donations					-	
Legacies					-	
Grants	6,000	500			6,500	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	6,000	500	-	-	6,500	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Loans received					-	
Sub total	-	-	-	-	-	-
Total receipts	6,000	500	-	-	6,500	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Membership costs					-	
Payments relating directly to charitable activities	6,000	500			6,500	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	6,000	500	-	-	6,500	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Loan repaid					-	
Sub total	-	-	-	-	-	-
Total payments	6,000	500	-	-	6,500	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						