Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name **Linton Lane Centre SCIO**

Registered charity number SC015342

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025	to	31	March	2026

Set out on pages 1 (remember to include the page numbers of additional sheets)

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) 2005 Act 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 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 [other than that disclosed on the attached page*]

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.

Signed:  **Date:** **28 September 2026**

Name: **Lynn Gemmell**

Relevant professional qualification(s) or body (if any): **CA, ICAS**

Address: **Northend Cottage**
Hopetoun House
South Queensferry
EH30 9SL

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Profit and Loss
Linton Lane Centre
For the period 1 April 2025 to 31 March 2026

Account	Restricted Funds	Unrestricted	Total	2025
	£	£	£	£
Income				
Donations	0.00	4,117.08	4,117.08	3,747.91
Grants	36,431.95	52,993.70	89,425.65	124,934.84
Trading income	0.00	33,375.45	33,375.45	56,370.46
Total Turnover	**36,431.95**	**90,486.23**	**126,918.18**	**185,053.21**
Direct Costs				
Direct Expenses	5,318.28	10,556.93	15,875.21	28,132.61
Direct Wages	48,522.56	56,902.17	105,424.73	107,630.20
Total Cost of Sales	**53,840.84**	**67,459.10**	**121,299.94**	**135,762.81**
Gross Profit	**(17,408.89)**	**23,027.13**	**5,618.24**	**49,290.40**
Administrative Costs				
Advertising & Marketing	0.00	0.00	0.00	501.60
Audit & Accountancy fees	900.00	0.00	900.00	672.00
Bank Fees	319.55	0.00	319.55	324.84
Cleaning	346.43	0.00	346.43	2,703.22
Fire Safety	251.34	0.00	251.34	385.68
General repairs	768.00	0.00	768.00	0.00
Insurance	0.00	4,613.69	4,613.69	4,169.44
IT Software and Consumables	1,391.26	0.00	1,391.26	2,277.16
Legal Expenses	672.00	0.00	672.00	1,191.32
Light, Power, Heating	7,032.43	2,211.89	9,244.32	13,886.05
Motor Vehcile	49.00	0.00	49.00	0.00
Operating Lease Payments	0.00	4,185.36	4,185.36	6,971.46
Pensions Costs	4,745.93	0.00	4,745.93	4,976.39
Printing & Stationery	239.67	0.00	239.67	1,141.83
Rent	0.00	2,771.25	2,771.25	2,136.25
Storm Repairs	0.00	(5,510.21)	(5,510.21)	1,628.20
Subscriptions	279.00	0.00	279.00	1,115.00
Telephone & Internet	163.00	1,680.00	1,843.00	2,965.26
TV Licence	174.50	0.00	174.50	169.50
Total Administrative Costs	**17,332.11**	**9,951.98**	**27,284.09**	**47,215.20**
Surplus for year	**(34,741.00)**	**13,075.15**	**(21,665.85)**	**2,075.20**
Funds Brought forward	**85,170.00**	**11,946.20**	**97,116.20**	**95,041.00**
Surplus Carried Fwd	**50,429.00**	**25,021.35**	**75,450.35**	**97,116.20**

Represented By	
Grant Account	52,480.32
Working Account	22,523.16
Cash	446.87
Total	**75,450.35**

Signed S. Mahl J

Dated 30-09-26