
LINTON CHARITABLE TRUST

SC031764

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR 1ST APRIL 2025 TO 31ST MARCH 2026

Reference and administration details

Trustees:

Marjorie S Waddell

W Graeme Dickie

Andrew AW Waddell

Principal Address:

The Linton Charitable Trust,
Solsgirth,
Erskine Road,
Gullane,
East Lothian.
EH31 2DF

Independent Examiner

David F Crichton
0/1, 23 Polwarth Street,
Hyndland,
Glasgow.
G12 9UD

Report of Trustees for the year ended 31st March 2026***Structure, Governance and Management***

The trust was registered from 3rd May 2001 with the Inland Revenue (Scottish Charity No SC031764) and constituted by deed of trust.

The charity is administered by the trustees, appointed in the trust deed, which does not describe how they will be appointed in future. Andrew Waddell was appointed an additional trustee, and this appointment was registered with the Registers of Scotland on 22nd February 2019. The trustees plan to wind up the trust as soon as possible.

The trustees do not receive any remuneration.

Objectives and Activities

The objectives of the trust are laid out in the trust deed. These are shown in Section C1.

Achievements and Performance and Financial Review

The trust continued to operate in a very simple manner, received no donations this year, or any other income, and made donations this year totalling £8,000 as detailed in section C2. No gift aid claim is outstanding.

The only asset in the trust is the cash at bank, and there are no restricted funds, nor need for reserves.

Due to the size and nature of the trust, and the simplicity of these operations, the trustees have taken advantage of the Provisions for accounting for the Smaller Charity in the Charities Accounts (Scotland) Regulations 2006.

Related Party Transactions

There are no related party transactions.

Independent Examination

The trustees engage Mr David Crichton as Independent Examiner and to assist with any gift aid claim, and have agreed a final payment of £600, taking into account the previous liability in that. This was paid shortly after the year end.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees,

Signature***Date***

11/08/26.

Marjorie S Waddell***(trustee)***

Section A: Statement of Receipts and Payments

Period start date
From **01/04/25**

Period end date
To **31/03/26**

	Current year	Last year
	£	£
A1 Receipts		
Donations	0	0
Gift Aid on previous donations	0	2,750
interest on Gift Aid (previous donations)	0	7
A2 Receipts from asset and investment sales	0	0
Total Receipts	0	2,757

A3 Payments		
Grants and donations	see C2	(8,000)
HMRC Late Submission Fine (see trustees' report)		(100)
Independent Examiner's fee (see trustees' report)	0	0
A4 Payments for assets or investment	0	0
Total payments	(8,000)	(350)

Net receipts /(payments) & Surplus/ (deficit) for the year **(8,000)** 2,407

Section B: Statement of Balances

At

31/03/26

all funds are unrestricted

B1 Cash funds	Current year	Last year
	£	£
Cash and bank balances at start of year	17,733	15,326
Surplus/ (deficit) shown on receipts and payment account	(8,000)	2,407
Cash and bank balances at at end of year	9,733	17,733

B2 Investments	Market valuation	Market valuation
	£	£
	Nil	Nil

B3 Other assets	Current valuation	Last year valuation
	£	£
	Nil	Nil

B4 Liabilities	Amount due	Amount due
	£	£
HMRC Tax Return Late fine	(100)	
Independent Examiner	(450)	Nil

Signed on behalf of all the trustees by



Marjorie S Waddell
Trustee



Date of Approval

Section C: Notes to the accounts (1)**C1 Nature and purpose of funds**

The objectives of the Trust, as laid out in the trust deed, are:

1. the relief of poverty and suffering;
2. the advancement of education;
3. any other purpose beneficial to the community which,
in law, is charitable;
4. to benefit of other charitable bodies or institutions;

C2 Grants**Current Year****Last Year**

£

£

NHS Lothian Charity SC0073342

(1,000)

Fettes Foundation

(5,000)

Fetlor Youth Club

(1,000)

Leuchie House Respite House

(1,000)

Others Last Year

(250)**(8,000)****(250)****C3 Trustee Remuneration****C4 Trustee Expenses**

No trustee receives remuneration or expenses.

C5 Transactions with trustees and connected personsNature of
relationshipNature of
transactionTransaction
amount

There are no transactions with related persons.

Independent Examiner's Report to the Trustees of The Linton Charitable Trust

I report on the financial statements of the Trust for the year ended 31st March 2026, which are set out on pages 1 to 7.

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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

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

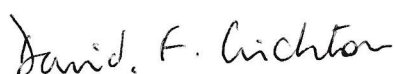
Independent Examiner's statement

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, 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.



David F Crichton

11/8/26

0/1, 23 Polwarth Street, Hyndland, Glasgow G12 9UD