Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

Parris & McNally Ltd
6 Crofthead Road,
Prestwick
KA9 1HW
GB

Company Number: SC445206
Charity Number: SC053157

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	William White Fiona Sutherland Diane Allan Rafe Dewar Martin Mansell Diarmid Harris Lucy Cunningham
Charity Number in Scotland	SC053157
Company Registration Number	SC445206
Registered Office and Principal Address	39 High Street Lochwinnoch PA12 4AB
Accountants	Parris & McNally Ltd 6 Crofthead Road, Prestwick KA9 1HW GB

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Lochwinnoch Community Development Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Review of Activities, Achievements and Performance
Chairman's Report for Lochwinnoch Community Development Trust
For the Year Ended 31 December 2025

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1. Introduction: A Year of Strategic Progress and Community Resilience
It is with measured optimism that I present my report on a year of significant strategic development for the Lochwinnoch Community Development Trust. 2025 has been defined by both landmark achievements and navigating complex challenges, demonstrating our community's resilience and commitment to long-term planning. While we celebrate major victories, we have also confronted realities that test our resolve, proving that genuine community development requires both vision and perseverance.

2. Foundations for the Future: Capturing Community Priorities
An important undertaking this year was embarking on the Lochwinnoch Local Place Plan (LPP) in partnership with Lochwinnoch Community Council. This formal document, built from extensive public consultations, provides a strategic compass. The community's voice was clear and urgent:
- Flooding is the primary threat, with 220 homes at immediate risk.
- Traffic safety, pedestrian access, and connectivity require immediate intervention.
- Revitalisation of key buildings and regeneration of natural spaces are essential.
- We must capture economic benefit from the area's 600,000+ annual visitors for our village centre.

This plan ensures every Trust project is directly responsive to community needs and provides a powerful evidence base for advocacy.

3. Project Delivery: From Tangible Successes to Strategic Challenges

3.1. A Historic Milestone: Securing the Parish Church
In May 2025, we successfully completed the purchase of the Category A Listed Lochwinnoch Parish Church. This rescues a 200-year-old landmark and responds directly to the LPP's call for a vibrant community hub. Supported by major grants from the Scottish Land Fund (£233,300), The National Lottery Heritage Fund (£198,250), Historic Environment Scotland (£500,000), and the Architectural Heritage Fund, this project is now in its development phase. We have appointed architects LDN and Project Officer Sarah Kettles to lead the transformation into a Creative Community Hub.

3.2. Lochhead Gardens: A Blossoming Community Asset
Under the coordination of Project Officer Eilidh Staniforth, Lochhead Gardens has been transformed from derelict land into a thriving social heart. The community built vegetable beds, planted trees, erected the Men's Shed social cabin, and hosted successful events like the Garden Party. Supported by the National Lottery Community Fund and Renfrewshire Council, it now provides a permanent home for the Community Larder and Men's Shed—a tangible example of community-led regeneration.

3.3. Lochwinnoch Men's Shed: A Thriving Social Enterprise
The Men's Shed, supported into being by Eilidh Staniforth, has flourished. From building its cabin to formal registration with the Scottish Men's Shed Association and growing its membership, it has become a vital hub for skill-sharing, social connection, and wellbeing, directly addressing community-identified needs.

3.4. Tandlemuir Regeneration: Navigating a Complex Pathway
The Tandlemuir project represents our most ambitious and challenging undertaking. Led by Martin Mansell (LCDT Secretary) with strategic guidance from Joe Greenlees and ecological expertise from Peter Livingstone (EADHA), and coordinated by Development Officer Katie Murray, this project aims to restore severely degraded peatland to enhance biodiversity, capture carbon, and reduce flood risk.

2025 Progress and Reality:
This year was one of strategic preparation and confronting significant barriers. A major unexpected challenge arose with the tenant farmer's retirement and decision to advertise his agricultural lease rather than relinquish it. This creates a "worst-case scenario" where a new, unsympathetic tenant could threaten the project's core conservation goals. We are actively lobbying Renfrewshire Council, as landlord, to resolve this tenancy issue, which is a prerequisite for any Community Asset Transfer (CAT).
Despite this uncertainty, we have made tangible progress to demonstrate commitment and capability:

- Completed a Market Gardening Feasibility Study (funded by a £2,750 RC grant).
- Developed a detailed tree planting plan, with EADHA securing funding for 2,000 trees.
- Secure a Neighbourhood Ecosystem Fund to develop a habitat restoration plan for Tandlemuir
- Built a strong partnership network with Tom Arthur MSP, Woodland Trust, RSPB, and NatureScot.
- Submitted funding applications and engaged the community via a promotional video and market gardening survey.

This project exemplifies the complex, long-term nature of landscape-scale regeneration. While land access remains our key hurdle, we have built an exceptionally strong foundation of technical planning, partnerships, and community support to advance when the pathway clears.

4. Financial Stewardship: Prudent Management in a Complex Year
The financial statements for 2025 reflect a period of careful strategic investment. We have successfully deployed major capital grants for the Parish Church purchase and Lochhead Gardens while maintaining responsible reserves. The significant preparatory work on Tandlemuir has been achieved with minimal resource, leveraging partnerships and small grants. The Board exercises rigorous financial oversight and is profoundly grateful to all our funders. The major financial challenges identified are 1) the future investment required for Tandlemuir, estimated at approximately £200,000, which we will address once land access is secured 2) commencement of a fundraising programme to finance the redevelopment of the parish church 3) securing funding to retain our essential project and development officers.

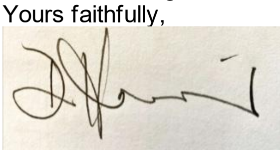
5. Heartfelt Thanks and Appreciation
Our work is only possible through collective effort. My sincere thanks to:

- The LCDT Board for their steadfast governance.
- Our dedicated staff: Eilidh Staniforth, Sarah Kettles, and Katie Murray.
- The Tandlemuir team: Martin Mansell, Joe Greenlees, and Peter Livingstone (EADHA) for their expert perseverance.
- Every community volunteer—you are the Trust's foundation.
- Our funders, partners, and local businesses for their crucial support.
- The people of Lochwinnoch for your continued engagement and trust.

6. The Road Ahead: Clear-eyed Priorities for 2026
Building on this year's lessons, our priorities are clear:

1. Parish Church: Advance the design phase and launch the £1m+ fundraising campaign.
2. Advocacy & Flooding: Use the LPP to lobby for action on drainage, the Elliston Weir, and road safety.
3. Tandlemuir Tenancy: Resolve the land lease issue with Renfrewshire Council to unlock the next phase.
4. Project Sustainability: Secure the future of Lochhead Gardens and support the Men's Shed workshop plans.

7. Closing Statement
2025 has shown that community development is not a linear path. We celebrate the tangible triumph of Lochhead Gardens and the Parish Church purchase, while acknowledging the complex, patient work required for projects like Tandlemuir. This balanced reality is what true stewardship looks like. With a clear plan, a united community, and unwavering determination, we move into 2026 ready to tackle both the opportunities and obstacles ahead. Our collective will remain our greatest asset.
Yours faithfully,



Diarmid Harris
Chairman
Lochwinnoch Community Development Trust
8.12.25

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

Financial Review
The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of £71,585 (2024 - £26,103) and liabilities of £3,315 (2024 - £2,846). The net assets of the charity have increased by £45,013.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

William White
Fiona Sutherland
Diane Allan
Rafe Dewar
Martin Mansell
Diarmid Harris
Lucy Cunningham

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Lochwinnoch Community Development Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 9TH December 2025 and signed on its behalf by:

William White
Trustee

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

The trustees, who are also directors of Lochwinnoch Community Development Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by the Board of Trustees on 9th December 2025 and signed on its behalf by:

William White
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LOCHWINNOCH COMMUNITY DEVELOPMENT TRUST

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was 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 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 no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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Colin McNally
PARRIS & MCNALLY LTD
6 Crofthead Road,
Prestwick
KA9 1HW
GB

Date: 9th December 2025

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	**3.1**	**680**	**-**	**680**	89	550	639
Charitable activities							
- Grants from governments and other co-funders	**3.2**	**-**	**200**	**200**	-	-	-
Other income	**3.3**	**1,755**	**226,057**	**227,812**	372	65,184	65,556
Total income		**2,435**	**226,257**	**228,692**	461	65,734	66,195
Expenditure							
Charitable activities	**4.1**	**2,221**	**181,458**	**183,679**	980	85,050	86,030
Net income/(expenditure)		**214**	**44,799**	**45,013**	(519)	(19,316)	(19,835)
Transfers between funds		**438**	**(438)**	**-**	629	42,463	43,092
Net movement in funds for the financial year		**652**	**44,361**	**45,013**	110	23,147	23,257
Reconciliation of funds:							
Total funds beginning of the year	**10**	**110**	**23,147**	**23,257**	-	-	-
Total funds at the end of the year		**762**	**67,508**	**68,270**	110	23,147	23,257

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)
Company Number: SC445206

BALANCE SHEET

as at 31 March 2025

	Notes	2025	2024
		£	£
Current Assets			
Cash at bank and in hand		**71,585**	26,103
Creditors: Amounts falling due within one year	8	**(3,315)**	(2,846)
Net Current Assets		**68,270**	23,257
Total Assets less Current Liabilities		**68,270**	23,257
Funds			
Restricted trust funds		**67,508**	23,147
General fund (unrestricted)		**762**	110
Total funds	10	**68,270**	23,257

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 9th December 2025 and signed on its behalf by

William White
Trustee

1. GENERAL INFORMATION

Lochwinnoch Community Development Trust is a company limited by guarantee incorporated in the Scotland. The registered office of the charity is 39 High Street, Lochwinnoch, PA12 4AB which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Here is a summary of the restricted funds in the period:

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

CURRENT BALANCES		Initial Balance March 24	Expenditure	Income	surplus/ deficit	Current Balance		
RESTRICTED FUNDS								
DTAS	Development worker	-	9,309.25	20,916.99	11,607.74	11,607.74		
DTAS	Overheads	-	2,257.83	4,856.01	2,598.18	2,598.18		
						-	**14,205.92**	
Garden	General	-1,048.53	-	-	-	-1,048.53		
Garden	Green Spaces	3,157.28	1,105.47	-	-1,105.47	2,051.81		
Garden	Com. E. F	1,494.20	1,200.00	-	-1,200.00	294.20		
						-	**1,297.48**	
Garden	RC - LPF	170.48	119.40	-	-119.40	51.08		
Garden	RC - Villages	4,700.00	-	-	-	4,700.00	**4,751.08**	
Garden	Lottery Comm Fund	-	35,993.77	52,151.00	16,157.23	16,157.23	**16,157.23**	
Garden	Mushroom Trust	-	2,500.00	2,500.00	-	-	**-**	
Garden	Rencam	-	1,000.00	1,000.00	-	-	**-**	
Garden	RC Sus Comm	-	71,189.45	100,000.00	28,810.55	28,810.55	**28,810.55**	
LFfN		388.18	594.00	838.00	244.00	632.18	**632.18**	
Crafternoon		413.33	641.00	255.00	-386.00	27.33	**27.33**	
Lochwinnoch M/Shed		8,205.00	8,000.00	-	-8,000.00	205.00	**205.00**	
Park project		5,073.09	3,544.85	-	-3,544.85	1,528.24	**1,528.24**	
Winter Con - Annex		-	-	-	-	-		
Winter Con - Mens shed		513.10	-	-	-	513.10		
Winter con - Shrubs-Suds		-500.00	-	-	-	-500.00	**13.10**	
Winter con - Wellbeing		-	1,520.50	2,000.00	479.50	479.50	**479.50**	
Seniors Forum		580.00	75.00	-	-75.00	505.00	**505.00**	
Tandlemuir		-	8,480.40	8,480.40	-	-	**-**	
Church	SLF - surveys	-	19,217.60	19,218.00	0.40	0.40	**0.40**	
Church	AHF - Consultation	-	9,088.00	7,488.00	-1,600.00	-1,600.00	**-1,600.00**	
Loch Online		-823.14	-	823.14	823.14	-		
Loch Business Network		385.26	385.26	-	-385.26	-	**-**	
Wee Midges		-	5,236.41	5,730.50	494.09	494.09	**494.09**	
Acting as agent		2,846.47	280.99	-	-280.99	2,565.48	**2,565.48**	Creditor
		26,102.94	183,475.83	228,692.39	45,216.56	71,319.50	**71,319.50**	

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**680**	**-**	**680**	639

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	**-**	**200**	**200**	-

3.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other income	**1,755**	**226,057**	**227,812**	65,556

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	**-**	**-**	**183,679**	**183,679**	86,030

4.2 SUPPORT COSTS

	Charitable Activities	2025	2024
	£	£	£
Support	**183,679**	**183,679**	86,030

5. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
Support	**183,679**	86,030

6. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Sundry income	**7,947**	3,325
Bank interest	**1,505**	372
	9,452	3,697

7. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025	2024
	Number	Number
Employee	**2**	1

The staff costs comprise:	2025	2024
	£	£
Wages and salaries	**23,233**	-
Pension costs	**674**	23,863
	23,907	23,863

8. CREDITORS
Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	**3,315**	2,846

9. RESERVES

	2025	2024
	£	£
At the beginning of the year	**23,257**	-
Surplus/(Deficit) for the financial year	**45,013**	(19,835)
At the end of the year	**68,270**	(19,835)

10. FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	-	-	-
Movement during the financial year	110	23,147	23,257
At 31 March 2024	110	23,147	23,257
Movement during the financial year	652	44,361	45,013
At 31 March 2025	**762**	**67,508**	**68,270**

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024	Income	Expenditure	Transfers between funds	Balance 31 March 2025
	£	£	£	£	£
Restricted funds					
Restricted	23,147	226,257	181,458	(438)	67,508
Unrestricted funds					
Unrestricted General	110	2,435	2,221	438	762
Total funds	**23,257**	**228,692**	**183,679**	**-**	**68,270**

10.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Restricted trust funds	70,073	**(2,565)**	67,508
Unrestricted general funds	1,512	**(750)**	762
	71,585	**(3,315)**	**68,270**

11. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

LOCHWINNOCH COMMUNITY DEVELOPMENT TRUST

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Lochwinnoch Community Development Trust
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2025

	Schedule	2025 £	2024 £
Income		**219,240**	62,498
Charitable activities and other expenses	**1**	**(183,679)**	(86,030)
		35,561	(23,532)
Miscellaneous income	**2**	**9,452**	3,697
Net surplus/(deficit)		**45,013**	(19,835)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2025

	2025	2024
	£	£
Expenses		
Wages and salaries	**23,233**	-
Development Worker fees	**674**	23,863
Development Worker expenses	**141**	2,307
Project costs	**139,660**	51,520
Refreshments	**169**	12
Venue Hire	**698**	2,136
Rent payable	**960**	2,200
Small equipment purchases	**549**	20
Insurance	**541**	56
Recruitment costs	**396**	-
Printing, postage and stationery	**908**	254
Advertising	**154**	3,112
Hire of equipment	**-**	50
Legal and professional	**13,898**	-
Accountancy	**750**	-
General expenses	**858**	-
Subscriptions	**90**	500
	183,679	86,030

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME

for the financial year ended 31 March 2025

	2025	2024
	£	£
Miscellaneous Income		
Sundry income	**7,947**	3,325
Bank Interest	**1,505**	372
	9,452	3,697