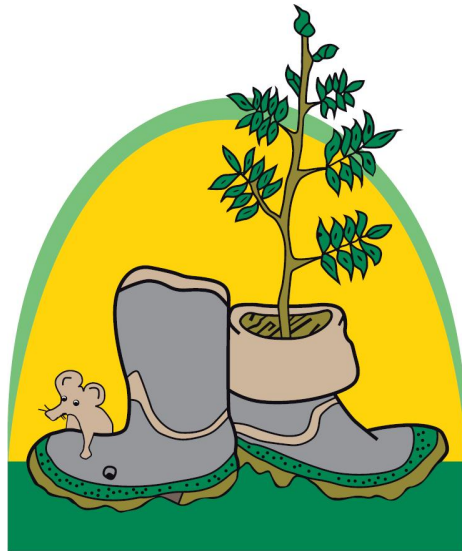


Lothians Conservation Volunteers



Trustees' Annual Report and Accounts

1st April 2021 - 31st March 2022

The Lothians Conservation Volunteers (LCV) was founded in 1970 and has been a SCIO since February 2017. The Trustees are pleased to present their report of LCV's activities for the year ending 31st March, 2022 along with a financial review and financial statements in Receipts and Payments format accompanied by the report of our Independent Examiner.

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Charitable Aims

LCV exists:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Affiliations

LCV is a member of the TCV Scotland Community Network (67142) and is affiliated with the Scottish Council for Voluntary Organisations. We are recognised by OSCR and the Inland Revenue as a Scottish Charitable Incorporated Organisation (SC020384).

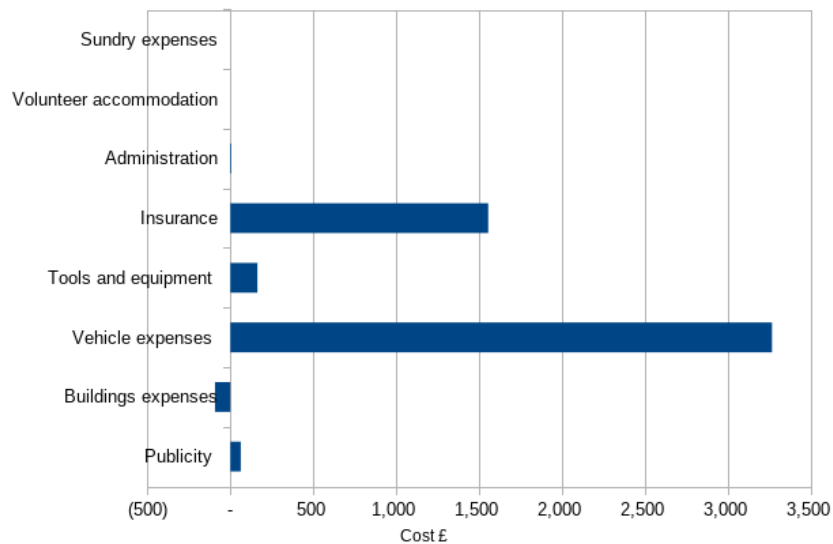
1 Charitable activities report

1.1 Spending

This year LCV has spent a total of £4,959 (2020/21: £3,092) in pursuit of its charitable aims. Almost all of this expenditure derives directly from LCV's practical activities and the facilities, such as buildings, needed to support them (£4891: Buildings / vehicles, Tools / equipment, Insurance and Accommodation, 99%). Administrative costs were £6. A further £62 (1%) relates to volunteer and client recruitment (Publicity and Training).

Building expenses are negative due to a refund of overpaid business rates.

There were no other expenses this year.



1.2 Impact of the COVID-19 Pandemic

Happily in 2021/22 the impact of COVID-19 was much reduced

1.3 Practical activities

LCV aims to work every Sunday and some Saturdays on activities that vary according to the season. We work for a range of clients, including conservation bodies, local councils, and other managers of land with conservation value. We pride ourselves on being able to provide skilled and committed volunteers.

This year LCV ran 55 (2020/21: 19) tasks for 19 (2020/21: 9) different clients at 27 (2020/21: 13) different sites and did 515 days of voluntary work (2020/21: 185) for conservation projects in Scotland. In addition we cancelled 1 tasks (2020/21: 35).

We had an average of 9.36 volunteers on each task which is comparable to our record over the past few years (2020/21: 9.25, 2019/20: 9.5, 2018/19: 9.1, 2017/18: 9.0). Our predictions in 2020/21 that reduced task and volunteer numbers would return

to near-normal once pandemic restrictions were lifted have been borne out. Indeed, we have increased our client base over pre-pandemic years and such diversity is to be welcomed.

All our tasks in 2021/22 were day tasks; in pre-pandemic times LCV would also run several residential tasks throughout the year. We hope to reintroduce residential tasks during the next year.

Sites	Date	Work Description	Days
East Lothian Council			
Yellowcraigs	2021-05-23	Japanese Rose/Buckthorn removal	12
North Berwick Law	2021-06-20	Ragwort removal	10
Traprain Law	2021-07-11	Ragwort control	8
Traprain Law	2021-08-01	Ragwort control	8
Traprain Law	2021-08-08	Ragwort control	12
Yellowcraigs	2021-09-05	Buckthorn control	13
Gullane Bents	2021-10-10	Scything	11
Yellowcraigs	2022-01-09	Sea buckthorn control	11
TOTAL			85
Gifford CW			
Gifford Community Woodland	2021-10-31	Rhododendron removal	9
Gifford Community Woodland	2021-11-21	Rhododendron control	11
Gifford Community Woodland	2021-12-04	Rhododendron control	6
Gifford Community Woodland	2022-01-23	Rhododendron control	11
Gifford Community Woodland	2022-02-06	Rhododendron control	9
Gifford Community Woodland	2022-02-27	Rhododendron control	13
TOTAL			59
Scottish Wildlife Trust			
Bawsinch	2021-04-04	Path work	4
Addiewell Bing	2021-07-18	Tree aftercare	7
Cander Moss	2021-09-12	Birch control	8
Red Moss	2021-09-26	Birch control and pond management	12

Sites	Date	Work Description	Days
Bawsinch	2021-10-17	Pond work and other TBC	9
Bawsinch	2021-12-05	Pond work and other TBC	8
Cander Moss	2022-03-27	Scrub clearance	8
TOTAL			56
West Lothian Council			
Black Moss	2021-05-16	Scrub clearance – PO WLC1007988	10
Black Moss	2021-06-06	Scrub clearance – PO WLC1007988	10
Easter Inch Moss	2021-06-27	Scrub clearance – PO WLC1007988	8
Easter Inch Moss	2022-01-16	Scrub removal – order WLC1044519	11
Little Boghead	2022-03-12	Pond vegetation clearance – order WLC1044519	10
Little Boghead	2022-03-13	Pond vegetation clearance – order WLC1044519	7
TOTAL			56
Midlothian			
Vogrie	2021-09-19	Meadow management	10
Gore Glen	2021-12-26	Broom clearance	8
Gore Glen	2022-01-02	Broom clearance	11
Vogrie	2022-03-20	Meadow management	8
TOTAL			37
Leadburn CW			
Leadburn	2021-05-30	Path work	7
Leadburn	2021-06-13	Path work	8
Leadburn	2021-07-25	Pathwork	11
Leadburn	2021-08-22	Pathwork	9
TOTAL			35
David Long			
Spottiswoode	2021-05-09	Brash burning	12
Spottiswoode	2021-11-14	Brashing	12

Sites	Date	Work Description	Days
Spottiswoode	2022-02-13	Crown lifting and brashing	10
TOTAL			34
Falkland Estate Trust			
Falkland Estate Trust	2021-07-04	Himalayan Balsam control	7
Falkland Estate Trust	2021-08-15	Pathwork	12
Falkland Estate Trust	2021-08-29	Pathwork	8
TOTAL			27
Granton Castle			
Granton Walled Garden	2021-04-11	Various gardening	9
Granton Walled Garden	2021-05-02	Various	9
Granton Walled Garden	2021-10-24	Various gardening	8
TOTAL			26
Humbie Woods			
Humbie Woods	2021-11-28	Rhododendron control +/- pathwork	7
Humbie Woods	2021-12-12	Rhododendron control +/- pathwork	8
TOTAL			15
Friends of Leadburn Community Woodland			
Leadburn	2022-01-30	Drainage clearance and/or path work	12
TOTAL			12
Portmoak Community Wood			
Portmoak Moss	2021-11-07	Birch control	11
TOTAL			11
Chris Boam			
Powmill Plantation	2022-03-06	Blackthorn control	10
TOTAL			10
Edinburgh Agroecology Coop			
Lauriston Farm	2022-03-19	Tree planting	10
TOTAL			10
Echline Community Woodland			

Sites	Date	Work Description	Days
Echline Community Woodland	2021-10-23	Woodland maintenance	9
TOTAL			9
HES			
Holyrood Park	2022-02-12	Gorse cutting	9
TOTAL			9
Eglescairn Mains Farm			
Eglescairn Mains Farm	2022-02-26	Hedge planting	9
TOTAL			9
City of Edinburgh Council			
Easter Craiglockhart	2021-10-03	Meadow management – PO 2520568	8
TOTAL			8
Grandfield Residents Association			
Grandfield	2022-02-20	Cutting back trees/shrubs	7
TOTAL			7

1.4 The minibus and tool store

LCV runs a minibus that is used to transport tools and volunteers to work sites. The minibus is used exclusively for the purposes of the group, and in 2021/22 it was driven 2469 miles (2020/21: 490) on task. The minibus is vital for our operation: it allows us to welcome volunteers who do not have their own transport, and gives us the means to transport bulky tools safely

It has been clear for much of the pandemic that our minibus represents a significant risk of spread. For much of 2021/22 we have been operating under a restricted capacity of 6 volunteers to allow for social distancing. Other measures to prevent spread of COVID-19 include a requirement to wear a mask on board, extra ventilation. These measures are intended to ensure that volunteers who are especially at risk remain reasonably safe on task.

This cautious approach has required considerable numbers of volunteers to meet us on site. This is not ideal for many reasons, including the additional environmental impact of multiple vehicles travelling to the site and coordination issues.

Consequently, from the start of the task programme in 2022/23 we decided to lift the capacity limits but keep the other countermeasures. This is in line with guidance for public transport. Should the situation change, we may reintroduce some or all of these measures.

We have placed a deposit of £1200 with Minibus Options to supply a replacement minibus based on a Peugeot Boxer van, with delivery anticipated in 2022/23. This deposit is refundable in full should supply chain issues prevent timely fulfillment of

the order. This new bus will reduce our maintenance expenditure and allow LCV to comply with the new Edinburgh Ultra-Low Emission Zone (ULEZ). Our current vehicle is too old to be compliant.

The garage and toolstore The minibus is stored in a garage which LCV owns and maintains and which is adjacent to our tool store. LCV owns a wide variety of tools. One of the strengths of the group is that we can provide the client with volunteers who are fully equipped for the task. This year we spent only £163 on new tools and equipment (£17 in 2020/21).

The minibus garage contains a water supply. As a charity with a gross income of less than £300,000 LCV is eligible for complete exemption from water supply charges. We have applied for and received confirmation of the exemption to charges in the 2021/22 year.

As our properties are classed as non-domestic, we are liable for the appropriate non-domestic rates charges on both.

As a charity we are eligible for relief of 80% of the rates demand (so called "mandatory rates relief"). LCV is also exempt from the remaining 20% of the rates as a result of the Small Business Bonus scheme¹.

Due to the length of time taken to organise our exemption from the rates, LCV had to pay some demands at the reduced rate of 20% in 2020/21. All these payments have now been refunded and our balance stands at zero.

Should the eligibility criteria for the Small Business Bonus scheme change in future and LCV become liable to pay 20% of the rates, the demands we have received indicate that the combined charges for both the properties will be in the region of £240 a year. Though we do not expect the eligibility criteria to change imminently we will budget for such a change as a matter of prudence.

Due to delays in bus procurement, we have not yet started the modifications to our garage needed to allow storage of a larger vehicle. However, permitted development consent is in place to allow us to make the required changes in 2022/23 and we have made contact with a number of contractors

Members On 31 March 2022 LCV had 135 members. Of these 9 were dormant members who had not been on task, but are still interested in LCV's activities and have requested continued membership. There were 126 active members who had been on a task during the year. It is this number which is comparable to the totals from previous years (2020/21: 97 2019/20: 123, 2018/19: 111, 2017/18: 93, 2016/17: 95).

Leaders / Drivers LCV has 10 volunteers acting as leaders and/or drivers during 2021/22. This is a slight increase on the 8 in 2020/21. It is good that our leader/driver numbers are returning to something like the pre-pandemic level, but we are still reliant on a few people leading and in particular driving disproportionate numbers of tasks

¹At present the key eligibility criterion for the Small Business Bonus Scheme is rateable value: as our properties have a combined rateable value of less than £15,000 we are eligible for 100% relief under the scheme

While we still have sufficient drivers for our tasks, regrettably our two prospective drivers who we were planning to train this year are now no longer available. We will continue to seek out new driver prospects.

	Leading	Driving	Either
12 or more tasks	2	2	4
8 to 11 tasks	1	2	3
4 to 7 tasks	3	1	2
1 to 3 tasks	0	1	1
Total	6	6	10

Publicity and recruitment A total of 83 new volunteers (2020/21: 28) came on their first task with us during the year. The mean of new volunteer numbers in the past 10 years is 60. These figures indicate our new volunteer count and active membership are well on the way to recovering to pre-pandemic levels and the high number of new members this year is encouraging.

As in previous years the majority (approx 50%) of our new members arrive from internet sources with a smaller number (approx 24%) through the Volunteer Centre. We elected not to attend the volunteer fair this year due to high COVID rates at the time. Of the internet sources, an increasing number (approx 6%) have been recruited through social media channels rather than through searching.

LCV has continued to increase our social media representation over the past year. Our Instagram following increased from 188 to 327 (+174%). We have created 28 new posts since May 11, 2021. These posts are also shared on our Facebook page, which allowed us to increase likes from 600 to 651 and we have gained 56 Facebook followers.

The biggest challenge going forward, will be new material to create posts, with the Publicity Officer unable to attend tasks. We are now looking for other volunteers to share their pictures to enable content creation.

We have spent nothing on Facebook advertisements this year as volunteer numbers on task have been healthy.

We have resumed mailing our paper newsletter to our clients. There are no longer any paper subscribers amongst our membership as the newsletter is available online.

In 2021/22 the website received 14553 visits, corresponding to around 870 unique visitors per month (2020/21: 10110, 537). This is a considerable increase on last year, and likely indicates renewed interest in our activities as the pandemic is less of a factor.

As in the previous year, the site index page is the most popular landing point. We have made minor adjustments to make the site easier to navigate from this page.

Volunteer retention In 2021/22, 35 new volunteers returned for a 2nd task (2020/21: 10) and 7 new volunteers returned four or more times (2020/21: 2).

This represents an improvement both on our performance during the height of the

pandemic in 2020/21 and pre-pandemic retention. This is very reassuring.

Training LCV aims to provide the training volunteers need to undertake tasks safely and in a skilled fashion. Our leaders' first aid training certificates are now overdue for renewal but the pandemic has made it impossible to arrange a suitable course due to the need for practical training like this to take place in person.

As the situation is now becoming urgent, we will arrange a suitable course in 2022/23.

We had no other training needs in 2021/22 and therefore no training has been conducted.

Income, fundraising and supporters LCV's income comes primarily from client charges. Therefore we've made both an operational surplus of £893 and a very large overall surplus of £25,693 (due to a number of restricted donations and a very large legacy).

The legacy of £25,000 was provided for the express purpose of purchasing a new minibus. The funds are therefore restricted. Our legator requested anonymity.

Making a surplus is permissible as this allows us to partially fund long-term projects such as replacement of the minibus without relying entirely on fundraising.

Our volunteer and mileage charges were last increased in 2018/19 after many years without an increase. Given our healthy financial situation at present we saw no need to increase the charges further.

We have received no competitive grant income this year but our donation and directly awarded grant income continues to increase. All eligible donations will have Gift Aid claimed on them. However, due to apparent capacity problems at HMRC, we are still awaiting payment of a previous claim.

2 Achievements and impacts

LCV's charitable aims are:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Through our activities we have enabled 515 days of practical work to be undertaken with associated benefits for the environment and for all members of the public who use the sites where we work. We have brought 126 people (our members) into direct contact with volunteering and educational opportunities.

Taking advantage of the much reduced COVID restrictions we have rebuilt our volunteer base and increased the number of new volunteers we have introduced to conservation work.

Administratively we have started to organise the replacement of our minibus and required garage modifications; recovered our overpaid business rates; resolved the remaining issues with water rates and successfully claimed our exemption and automated a large part of our accounting processes to reduce errors and make the monthly report to trustees much easier to produce.

3 Administrative information

Governance LCV is run by a committee of trustees who are usually elected at the Annual General Meeting in May. They serve for one year, and may then stand for re-election. In addition our constitution permits trustees to be appointed by resolution of the committee. Committee members are recruited from LCV's membership.

The trustees for the 2021/22 financial year are:

Coordinator	William McSporran
Task Organiser	Matt McCabe
Treasurer	David Nutter
Newsletter Editor	Aurelie Brousse
Transport Secretary	Debbie Tribak
Logistics	Jackie Howlett
Fundraising	Niamh Ni Nagy
Publicity	Laura Marsh (until 2021-10-12, then Katie Koehler)
Minibus	Trevor Paterson
Tools Officer	Edith Lendák (until 2022-03-08, then Rob Hutchinson)
Membership Secretary	Greg Parker
Webmaster	David Nutter

General Data Protection Regulation (GDPR) The GDPR came into force on the 25th of May 2018 and LCV has made considerable efforts to ensure that our systems and record keeping are in line with the new requirements. We maintain a data asset register detailing how we store, process and protect personal information in the course of our work. In addition we have developed short privacy statements for our new volunteer forms, task sheet and website.

We have an ongoing process to document the locations of all of LCV's records (paper and electronic) to help with the process of onboarding new trustees and to ensure that our records management is not reliant on the memories of our trustees.

Contact details

Post	William McSporrان, Coordinator, 14 Orchard Place, Livingston, EH54 6RX
Registered address	4 (2F1) Murieston Terrace, Edinburgh, EH11 2LH
Web	https://www.lcv.org.uk
E-mail	enquiries@lcv.org.uk
Bankers	Bank of Scotland, PO BOX 1000, BX2 1LB

4 The year ahead

Last year we intended to:

- Address our training needs including D1 training for new drivers and a suitable first aid course. This will require some fundraising
- Recruit new leaders, or reconnect with existing leaders who have been forced to disengage by the pandemic. The urgency of this task will depend on the number of tasks we run over the course of the next year
- Take advantage of the apparent popularity of the website front page to better engage visitors with our work.
- Continue to improve our processes to make the on-task experience a bit smoother, particularly for new volunteers

Despite our best efforts we have not yet managed to train new drivers as our 2 candidates withdrew. This is perhaps not surprising as the D1 course is a large commitment for a volunteer. We will continue to try and interest volunteers in the coming year. First aid training has also languished and this is less excusable. Arranging first aid training will be a priority for the next year.

Our leader numbers have increased slightly but more would be helpful. We will continue to look for opportunities to recruit further leaders.

Engagement with LCV via social media and volunteer numbers has improved dramatically over the past year. We're happy with our progress.

The reduction of COVID measures has made leading tasks a great deal easier and with less of a need to overwhelm volunteers with information. In particular being able to use the minibus for some volunteer transport has reduced the logistical issues faced by task leaders in getting everyone in the same place, at the same time. We're hopeful that a return to full capacity will make things easier still.

For the next year we will concentrate on minibus replacement and our training backlog.

5 Financial Review

This year has seen a surplus of £25,693 (2020/21: £596 surplus).

Our surplus is composed of a surplus on unrestricted funds of £893 and a surplus on restricted funds of £24,800 thanks to a grant from Leadburn Community Woodland and a large legacy.

Funds employed stand at £93,284 (2021: £67,591) of which £31,148 (2021: £6,348) are restricted.

Our general fund cash reserves of £5,442 have increased from (2021: £4,437). This is higher than we would usually like but we expect there to be additional expenses this year associated with the replacement of our minibus and rebuilding of the garage to accommodate it. Any remaining surplus will then be redesignated to our minibus replacement fund.

5.1 Notable events

There were no notable events this year

5.2 Income

Income from tasks this year is £4,287 (2021: £1,460).

LCV did not apply for any grants this year but received £1000 from Leadburn Community Woodland, restricted to purchasing a new minibus (2021: £0, 2020: £0, 2019: £534, 2018: £0, 2017: £700, 2016: £377).

We do not expect grant income to make a large contribution to LCV running costs as long-term grants for running costs are (generally) no longer available. However, there are capital projects (minibus, tool shed modifications) we will need to undertake in the next year or two and grant income will form a critical part of these.

Despite looking for interest bearing accounts for our reserve funds, the market does not appear to provide any account that is both low risk, has the security features we require and provides a meaningful interest rate. We will keep looking.

On the expenditure side, we have continued to minimise our day-to-day running costs wherever possible. We use our income from clients to cover only the running costs for which it is difficult to obtain grant funding, and this means that we can keep our costs to our clients as low as possible. No specific savings were identified this year but our reduced level of activity reduced our costs.

The trustees have identified a number of designated funds to give clarity about our future financial planning. During the 2021/22 reporting period there are two funds which relate to our minibus, and four which relate to plans to spend a legacy which we received in 2014. Details of these funds are as follows:

- **Minibus replacement fund** This will part-fund the replacement of our minibus, which we expect to take place in the next year, circumstances permitting. By then, we aim to have built the fund up to cover a significant part of the cost of new minibus. Experience shows that it is much easier for us to raise grant funding for a new bus if we contribute a substantial fund of our own.

-
- **Minibus maintenance fund** This provides a reserve for large repair bills for the minibus, which we would expect to incur towards the end of its life. This year we made no charges to this fund.
 - **Legacy funds** Colin McLean left an unrestricted £20,000 legacy to LCV in 2014/15. This fund was originally designated as four lots of £5000 as follows:
 - **Bawsinch fund** This fund was spent in its entirety before the start of this reporting year and stands at £0.
 - **Reserve Development fund** This fund exists to support projects on nature reserves. The main use is to provide volunteer accommodation on residential, but we also use it to subsidise tasks that would not otherwise be possible yet have high conservation value.
The remaining balance is now £2,885.
 - **Tree Related Projects fund** This fund will contribute to planting of trees, or other projects which enhance woodland cover / health. This fund still stands at £5,000. We have candidate projects in mind, but the pandemic has prevented us from moving these forwards
 - **Small Grants fund** This fund was intended allow LCV to work with local organisations that couldn't otherwise afford projects or our services. Up to 2020-04-16 £2,600 was spent from this fund. Following a motion at the committee meeting on 2020-04-16, the remaining £2,400 was reallocated to the reserve development fund and the balance of this fund now stands at £0.

At year end, designated funds stood at £38,559 in total (2021: £38,671)

5.3 Risk management and reserves

The LCV Trustees carry out a regular review of the risks facing the group and of the impact, probability and possible mitigation of each risk. Financial risk is reviewed at each monthly committee meeting during presentation of the treasurer's report for that month.

LCV has a system of financial controls. These controls aim to give us reasonable (but not total) safeguards for our assets from unauthorised disposal or use.

Our investment policy has concentrated on maintaining the value of our saving by investing in low-risk interest-bearing deposit account. Regrettably the interest rate on this account has been falling for some time and now stands (as of April 2022) at 0.01%.

LCV maintains financial reserves to enable us to recover from the loss of a major client or donor while still meeting commitments to our clients and volunteers. At most our task programme extends four months into the future, so we aim to retain general fund reserves representing around one third to one half of our annual income in the range £3,000—£4,000. We review this policy annually. At the year end our unrestricted reserves are £5,442 in surplus (2021: £4,437 in surplus. This amount is rather above the preferred range but as we are anticipating significant expense this year and inflationary pressures (on fuel and other costs) are acute, we have not redesignated any of this money.

6 Independent Examiner

We are grateful to Julia Loveland for carrying out an independent examination of our annual accounts this year. No fee was charged for this work

Approved by the Trustees on 2022-12-26 and signed on their behalf by,
William McSparran, Coordinator

6.1 Independent Examiner's Report to the Trustees of Lothians Conservation Volunteers

I report on the accounts of the charity for the year ended 31st March 2022, set out on pages 19 to 27.

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) Act 2005* 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 *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 view given by the accounts.

6.2 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.

[Details redacted for confidentiality]

7 Statement of receipts and payments

For the year ended 31 March 2022.

Receipts

		Restricted funds	Unrestricted funds	Total 2021/22	Total 2020/21
	Note	£	£	£	£
Donations	A.2	25000.00	361.00	25361.00	928.00
Legacies		-	-	-	-
Grants	A.3	1000.00	-	1000.00	1000.00
Receipts from fund-raising			-	-	-
Gross trading receipts			4287.35	4287.35	1460.15
Receipts from investments (other than land or buildings)			4.20	4.20	300.31
Rent from land and buildings					
Receipts from other charitable activities			-	-	-
Receipts from social events			-	-	-
Total receipts		26000.00	4652.55	30652.55	3688.46

Payments

		Restricted funds	Unrestricted funds	Total 2021/22	Total 2020/21
	Note	£	£	£	£
Expenses for fund-raising activities			-	-	-
Gross trading payments					
Investment management costs					
Payments relating directly to charitable activities	A.4	1200.00	3759.16	4959.16	3092.01
Grants and donations	A.5		-	-	-
Governance costs			-	-	-
Legal costs					
Total payments		1200.0	3759.16	4959.16	3092.01
Net receipts / payments		24800.00	893.39	25693.39	596.45
Transfers to / from funds					
Surplus / deficit for year		24800.00	893.39	25693.39	596.45

8 Statement of balances

At 31 March 2022.

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Cash funds					
Bank balances start		1501.28	43108.50	44609.78	44013.33
Surplus / deficit for year		24800.00	893.39	25693.39	596.45
Bank balances end		26301.28	44001.89	70303.17	44609.78
Bank accounts					
NS & I Investment ac- count				42017.02	42012.82
Bank of Scotland Treasurers' Account				28286.15	2596.96
				70303.17	44609.78

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Other assets					
Minibus	A.6,A.7	1.00	-	1.00	1.00
Buildings		4846.00	18133.00	22979.00	22979.00
Tools			1.00	1.00	1.00
Total other assets at end of year		4847.0	18134	22981	22981
Total assets (inc cash) at end of year		31148.28	62135.89	93284.17	67590.78
Total assets (inc cash) another way		31148.28	62135.89	93284.17	67590.78

9 Liabilities

The accounts are prepared on a receipts and payments basis and accordingly any liabilities discussed below are not reflected in the statement of receipts and payments and statement of balances for the period. At present, LCV has no liabilities.

Approved by the Trustees on 2022-12-26 and signed on their behalf by,
David Nutter, Treasurer.

A Notes to the financial statements

At 31 March 2022

A.1 Accounting policies

These accounts have been prepared on the Receipts and Payments basis in accordance with the *Charities and Trustee Investment (Scotland) Act 2005* and the *Charities Accounts (Scotland) Regulations 2006 (as amended)*.

Decimals are provided for clarity as we believe rounding introduces confusion when performing calculations upon figures in this report.

Income and expenditure All items are recognised in the year received or paid.

Depreciation The receipts and payments accounts do not show depreciation. However, the value of our minibus was reduced each year on a “straight line” basis to reflect the fact that it will have negligible value by the time it is 10 years old.

Our minibus is now in its twelfth year of life and therefore depreciation is completed and it is valued at a nominal £1.

A.2 Donations received

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Anonymous Legacy		25000.00	-	25000.00	-
Anonymous donation		-	81.00	81.00	430.00
Waitrose Community Matters		-	-	-	318.00
Braw Data		-	100.00	100.00	-
Regular anonymous donation		-	180.00	180.00	180.00
Total donations		25000.00	361.00	25361.00	928.00

Many donations and the large legacy are anonymous; this is to protect donor privacy. The donation from Braw Data was as a result of filling in a survey on charitable accounting procedures.

LCV has also received two donations of facilities and services. Firstly, independent examination (for which no fee is charged). Secondly, Historic Environment Scotland kindly sharpened a number of tools for us in their workshop.

A.3 Grants received

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Note	£	£	£	£
SWT Lothians Group	-	-	-	-	1000.00
Leadburn Community Woodland		1000.00	-	1000.00	-
Total grants		1000	-	1000	1000

Please note the grant from SWT Lothians was misrecorded as a donation in the 2021 annual report. We have corrected this oversight here.

The grant from Leadburn Community Wood is restricted to purchasing a new minibus.

A.4 Payments relating directly to charitable activities

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Vehicle expenses		1200.00	2065.61	3265.61	789.70
Buildings		-	-92.73	-92.73	687.71
Insurance		-	1554.92	1554.92	1510.36
Administration		-	5.69	5.69	-
Publicity		-	62.40	62.40	57.60
Sundry Expenses		-	-	-	30.00
Tools and Equipment		-	163.27	163.27	16.64
Total payments		1200.00	3759.16	4959.16	3092.01

Publicity is classified as a charitable activity for various reasons including but not limited to: direct educational purposes: to target those who can use the information to further LCV's objectives; to encourage recipients to act in a manner to further LCV's objectives and to increase awareness of LCV's objectives.

Our buildings expenses are negative this year due to a refund of previous payments for business rates.

A.5 Grants and Donations

LCV made no grants or donations in this reporting period.

A.6 Fixed assets

Tools are effectively consumable items and are expensed in the year of purchase. Thereafter, they are considered to have a negligible residual value as reflected above. Buildings are not depreciated.

Our minibus has been depreciated to a notional value of £1 and a minor, though long-standing issue with how this is recorded has become apparent. This £1 notional value is recorded twice in our accounts: in the Restricted Funds (see section A.7 and in these Fixed Assets.

The only practical impact is a discrepancy between the total fund values in the Fixed Assets and in the Analysis of Assets Between Funds in section A.10. As we anticipate replacing the bus in the next financial year, the issue will soon disappear.

	Balance at Apr 01 2021	Surplus/deficit for year	Balance at 31 Mar 2022
	£	£	£
Minibus	1.00	-	1.00
Toolshed	17979.00	-	17979.00
Garage	5000.00	-	5000.00
Tools	1.00	-	1.00
Total 2021/22	22981.00	-	22981.00
Total 2020/21	22981.00	-	22981.00

A.7 Restricted funds

	Balance at Apr 01 2021	Surplus/deficit for year	Balance at 31 Mar 2022
	£	£	£
Minibus	1001.00	24800.00	25801.00
Training	480.68	-	480.68
Lane Repair	20.60	-	20.60
Tool Store	4846.00	-	4846.00
Total 2021/22	6348.28	24800.00	31148.28
Total 2020/21	5348.28	1000.00	6348.28

Minibus and Tool Store Grants and donations to purchase these fixed assets.

Training Grants for training courses.

Lane repair unspent balance of donations from local householders for repairs to communal lane adjoining our garage.

A.8 Designated funds

	Balance at Apr 01 2021	From other designated funds	(to) des-	From general funds	(to)	Balance at Mar 31 2022
	£	£		£		£
Minibus replacement	27820.40	-		-		27820.40
Minibus maintenance	2854.02	-		-		2854.02
Reserve development	2997.29	-		-112.25		2885.04
Tree Related Projects	5000.00	-		-		5000.00
Total 2021/22	38671.71	-		-112.25		38559.46
Total 2020/21	38671.71	-		-		38671.71

Minibus replacement fund provision for replacement of our minibus in future

Minibus maintenance fund provision for repair of our bus as it ages.

The three remaining funds are for spending the legacy we received in 2014. The transfer from the Reserve Development fund is the cost of tasks at Cander Moss. These funds are discussed in the Financial Review on page 14.

A.9 General funds

	Total 2022	Total 2021
	£	£
Balance at 1st April	22570.79	22974.34
Surplus (deficit) for year	893.39	-403.55
Transfer to (from) designated funds	112.25	-
Balance at 31st March	23576.43	22570.79

Please note that in previous accounts the residual value of our tools were not included in general funds as they should have been. The correction is shown here and the Analysis of Assets Between Funds in section A.10 has been updated accordingly.

A.10 Analysis of assets between funds

	Restricted funds	Designated funds	General funds	Total 2022	Total 2021
	£	£	£	£	£
Fixed assets	4847.00	-	18134.00	22981.00	22981.00
Current assets	26301.28	38559.46	5442.43	70303.17	44609.78
Totals	31148.28	38559.46	23576.43	93284.17	67590.78

A.11 Trustees remuneration and expenses

The members of the LCV Committee and persons connected to them did not receive any remuneration in 2022(2021: nil) nor were they reimbursed for expenses incurred in the performance of their duties as trustees. LCV has no employees.

A.12 Taxation

LCV is recognised by the Inland Revenue as a charity for taxation purposes. As our trading income is directly connected with our charitable purposes we do not believe a liability for corporation tax arises.

LCV is liable for non-domestic rates on its two properties but with 100% rates relief available: 80% from mandatory rates relief available and the remaining 20% via the Small Business Bonus Scheme. Prior to arranging full exemption some payments for previous years were required and these overpayments were refunded in this financial year. This explains the negative value for spend on our buildings this year (£-92.73)

A.13 Water and sewerage charges

Under the Scottish Government's Water Charges and Sewerage Exemption Scheme charities with incomes under £300,000 do not need to pay water and sewerage charges provided that they apply for exemption annually. LCV has no sewerage connection and so no potential liability for sewerage charges. An application for the exemption from water charges was made on 10th Jan 2021 and granted on 2nd March 2021