Charity Number SC000843
Company Number SC166084

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

(Operating as Play Works)

Report of the Trustees and
Consolidated Financial Statements
For the Year Ended 31st March 2026

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN
Consolidated Financial Statements for the year ended 31st March 2026

Contents	Page
Report of the Board of Management	3-12
Independent Auditor's Report	13-16
Consolidated Statement of Financial Activities	17-18
Company Statement of Financial Activities	19-20
Consolidated and Company Balance Sheet	21
Consolidated and Company Statement of Cash Flows	22
Notes Forming Part of the Accounts	23-47

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31st March 2026

The Board present their Report, together with the accounts for the year ended 31st March 2026.

This report and the financial statements, comply with the Statement of Recommended Practice (SORP "Accounting and Reporting by Charities" (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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 (FRS 102) (effective January 2019).

CHAIR'S REPORT

It is with great pride and gratitude that I present the Trustees' Report for the financial year 2025/26. This year has been one of resilience and growth across both Play Works (Family and Community Development West Lothian) and its social enterprise subsidiary, Simply Play.

Operational Highlights and Community Impact

Across our venues – Broxburn Family Centre, The Dale Hub, The Range Playground, and our Outreach work – Play Works supported hundreds of children and families, particularly those facing adversity. Initiatives such as Play on the Way and cold water therapy exemplify our creative and responsive approach to wellbeing and inclusion. Simply Play continued to deliver high-quality childcare through its school-age venues and Wonder Woods nursery, supporting 589 children and 490 families. Despite economic pressures and increased competition from unregulated providers, Simply Play maintained strong attendance during term time, improved financial performance and opened a new school-age childcare venue at Craigsfarm during the year.

Financial Performance and Sustainability

We are pleased to report a consolidated increase in income and surplus, largely due to Simply Play's improved performance at Wonder Woods. These changes have helped stabilise our financial position and allowed us to invest in staff development and digital efficiencies.

Our reserves have increased within both Play Works and Simply Play. We remain committed to building financial resilience.

We continue to rely on five key funders, and while this presents a degree of vulnerability, we are actively working to diversify our funding base and strengthen our social enterprise income.

Strategic Priorities and Looking Ahead
Our refreshed strategic priorities reflect the evolving landscape and our ambition to grow sustainably. These include:

- Diversified & Sustainable Funding
- Social Enterprise Growth
- Digital Transformation
- Community Engagement & Co-designing
- Impact Measurement & Storytelling
- Workforce Development & Culture

Acknowledgements
I would like to extend heartfelt thanks to our dedicated staff, volunteers, trustees, and partners. Your commitment and passion are the driving force behind our success. I also thank our funders and supporters for their continued belief in our mission. As Chair, I am confident that we are well-positioned to meet the challenges ahead with creativity, resilience, and a deep commitment to the children and families we serve.



Selene Finch
Vice-Chair, on behalf of the Chair

Date: 01-10-26

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31st March 2026

1. Objectives & Activities

Family and Community Development West Lothian, operating as Play Works, promotes the benefit of the inhabitants of West Lothian and environs and in particular parents and children by associating with the residents, voluntary organisations and local authorities in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants. To secure the establishment of family centre premises for education, training, childcare and community business development, including The Range Adventure Playground to develop activities as described above.

Activities to achieve objectives

Play Works trusts in the power of play to change the lives of children and families facing adversity or poverty. We achieve this by committed and dedicated staff working with our community based: children's group work, family group work or 1:1 work.

We operate from 3 key locations: Broxburn Family Centre, The Range Playground and The Dale Hub. We respond to the needs of those across West Lothian by taking our service into communities.

The Hub is located in Mayfield, Armadale (SIMD 1). The centre offers multi-purpose activity spaces, a quiet therapy room, outdoor play and cold-water immersion facilities, and a community garden. The Hub supported 187 children/young people (54 of whom received 1:1 support) and 126 adults.

Broxburn Family Centre is located in the Kirkhill area of Broxburn (SIMD 4) and also serves adjacent areas of Uphall (SIMD 1 & 2). It has been the base for our Early Years, Families, and Adult Work, with two large playrooms and a quiet space. The Family Centre supported 141 children and 124 adults.

The Range Playground is located a short distance from the Family Centre and offers a wide variety of outdoor adventure play facilities, as well as a cabin with activity and therapy spaces. It offered 9 weekly child-only sessions and supported 106 children through these, as well as supporting 7 children and 16 adults with 1:1 sessions. The Range also delivered its annual summer programme to around 500 children and adults.

Our Outreach Bus has been visiting geographically and socially isolated communities across West Lothian, with a particular focus on Bridgend (SIMD 1). Our Outreach Work supported 43 children and 21 parents.

Our Structure

Family and Community Development West Lothian, is both a charity (SC000843) and a Company Limited by Guarantee (SC166084).

Public Benefit Statement
The trustees confirm that they have complied with their duty under the Charities and Trustee Investment (Scotland) Act 2005 to have regard to the guidance issued by the Office of the Scottish Charity Regulator (OSCR) on public benefit.

Play Works exists to support children and families across West Lothian, particularly those facing adversity or poverty. The charity delivers a range of family support services rooted in the belief that play is a powerful tool for change. Through its mission, to trust the power of play to change the lives of children and families facing adversity or poverty, Play Works provides inclusive, accessible, and nurturing environments where children and their families can thrive emotionally, socially, and developmentally.

The charity's vision — we believe every child deserves the chance to play, grow, and belong — underpins all its activities. From direct support services to community engagement and advocacy, Play Works promotes the value of play in homes, schools, and communities. Its work contributes to improved wellbeing, stronger family relationships, and greater social inclusion.

The trustees are satisfied that the activities of Play Works provide genuine public benefit and are consistent with the charity's purposes as set out in its governing document.

2. Achievements & Performance
Key summary of the year
We continue to operate within a challenging and increasingly complex funding environment.

Throughout 2025/26, we have been focusing on developing the organisation, our staff, and volunteers to meet the increasingly complex needs of the children and families self-referring or being referred by partners. We have continued to deliver play-based activities and interventions across our hubs as well as through our community outreach programme.

Highlights
• We continued and expanded "Play on the Way", an early start club offering breakfast and a walk to school with play and learning about road safety opportunities along the way. This gives children, particularly non-attenders or those who find attending school a challenge, a positive start to the day and boosts attendance and attainment.

• We improved our monitoring, evaluation and learning processes, enhancing our data tracking on attendance, outcomes and feedback.

• Our Summer Programme provided opportunities to access play and wellbeing supports for families.

• We ran a Family Forum, allowing structured feedback from user groups and co-design of our future services.

• Staff development has continued to be a priority this year. Members of our community team completed Mental Health First Aid training and Play Therapy training. A COSCA counselling course is planned for one of our Project Leads in the coming year.

• We strengthened our referral pathways from Health Visitors, Midwives, Education and Social Work. This ensures that families with the most complex circumstances are identified early and connected to the right support.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN
Report of the Board of Management for the year ended 31st March 2026

Activities

The Dale Hub:
Weekly sessions include: Stay & Play, Baby Massage, After School Clubs, Teen Lunch Club, Cold Water Therapy, Gardening Group, Mindful Colouring, and 1:1 support.

The Range:
Weekly sessions include: Open and targeted After School Clubs, S1–2 and S3–4 groups, and large group play sessions.

Broxburn Family Centre:
Weekly sessions include: Playbabies, Stay & Play, Baby Massage, Craft Group, Simon's Activity Sessions, and 1:1 family support.

Outreach:
Weekly sessions include: Zippy Kids, Zippy Families, Bridgend Stay & Play, and 1:1 family support.

Our Future and the challenges
We continue to face significant challenges:

• Economic climate: Public sector finances, the cost of living, wider economic uncertainty and inflationary pressures are all contributing to 1) our increased cost base, and 2) reduced school-age childcare attendances.

• The Funding Landscape: we know there is increasing demand on all funders. We regularly hear funds are well oversubscribed when they open. We are currently reliant on 5 key funders that adds an element of vulnerability.

• Staffing: we are rightly proud of our staff retention. Within Play Works 19 employed staff, their average length of service is over 10 years. We will continue to invest in our staff and support their personal development. The funding landscape noted below does provide challenges that we work hard to overcome.

We continue to be optimistic and face our challenges in a creative and positive manner:

• We have a strong Senior Leadership Team with significant experience in facing the challenges documented.

• Our reputation is positive and we continue to develop and hold contracts with West Lothian Council.

• Our social enterprise, Simply Play, continues to strengthen and grow.

3. Financial Review

Overview

Our consolidated surplus for the year was £53,635, mainly due to the strong performance of our subsidiary company, Simply Play.

Within the Play Works company our grant income reduced by £27,059. However, we were able to offset this by an increase of £17,090 in childcare fees received, which is due to fee increases. In addition, our expenditure reduced by £37,964, mainly due to a reduction in staffing costs.

Play Works continues to operate within a challenging funding landscape, marked by increased competition for grants and rising operational costs. Despite these pressures, the charity has maintained a stable financial position through prudent management, strategic consolidation, and diversification of income streams.

Our reliance on five key funders introduces a degree of vulnerability, which we are actively addressing through targeted efforts to broaden our funding base. The development of our social enterprise, Simply Play, has contributed positively to our earned income, and we are exploring further opportunities for growth in this area.

We remain committed to building financial resilience by investing in digital efficiencies, and strengthening our impact measurement to support future funding applications. These steps are essential to ensuring the long-term sustainability of our services and our ability to continue supporting children and families across West Lothian.

The Board has a number of formal arrangements between the organisation and Simply Play, to reimburse costs and share resources. They share a CEO, Business Development Manager and Finance Manager. There is also significant leadership sharing through our Senior Childcare Manager along with resources such as vehicles.

Principal funding sources

Our funding sources are:
1) Grants and donations income (69%);
2) Generated childcare income (29%)
3) Other income (2%)

Our main funders for the year were: West Lothian Council, The National Lottery, The William Grant Foundation, Robertson Trust, and the West Lothian Mental Health Partnership.

Investment policy

To ensure the accessibility of working capital in these uncertain times, the Board does not have any fixed deposit accounts at the moment, which will be reviewed over the coming year.

Reserves policy

Our current target of building total reserves equivalent to 50% unrestricted 'free' operating costs, including salaries, has been part of our prudent financial planning and management strategy. We currently have reserves equivalent to 30% of unrestricted 'free' operating costs (2025 – 27%). Free unrestricted reserves exclude fixed assets and therefore only include those assets which can reasonably easily be converted into cash.

Pensions

The organisation was previously a member of Lothian Pension Fund. We withdrew from the scheme in March 2020 and a 19-year agreement was reached to settle the organisation’s commitment to the fund, with annual payments on-going.

Stakeholder pensions are in place with Standard Life for all eligible staff.

Auditors

To ensure robust governance, the Board of Trustees assessed the performance of and reappointed, Thomson Cooper Accountants, whom they felt represented best value for the organisation.

4. Structure, Governance & Management

Structure
The organisation is a charitable company limited by guarantee, incorporated on 5th June 1996 and registered as a charity on 9th November 1992. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the trustees of the company are also charity directors for the purposes of charity law and under the company's Articles are known as members of the Board of Management. This document was updated in 2010, when the organisation restructured and became Family and Community Development West Lothian. Under the requirements of the Memorandum and Articles of Association the members of the Board of Management are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM, with nominations being sought from users of the organisation's services. This fits in with the organisation's ethos of local ownership, participation and education.

Governance
Play Works is governed by a Board of Trustees of up to 12 members, who monitor the organisation, oversee its strategic direction and finances and agree Policy.

The Board structure facilitates effective governance and reflects the organisation's size and diversity. The full Board meets quarterly, supported by monthly Finance Sub Group meetings and a Planning Sub Group, which also meets quarterly.

The operational running of the organisation is delegated to the organisation's CEO and, through them, to the staff according to the organisation's management structure. The CEO reports directly to the Board at their meetings.

Recruitment and Appointment to the Board
There is a good mix of skills and experience represented on the Board, which includes parents, local business people, members with previous governance experience and members with specialist sector knowledge and experience. Skills gaps are identified, and suitable replacements sought when required.

Board Induction and Training
Board Members are familiar with the operation of the organisation and their governance roles and responsibilities. The CEO keeps the Board up to date with changing requirements, legislation and policy initiatives. Training for Trustees is organised as required.

New members of the Board of Trustees are taken through an induction programme by the CEO, which includes: the structure, ethos and operation of the organisation; governing documents and reporting requirements; roles and responsibilities of charity Trustees; resourcing information and financial management arrangements; safeguarding requirements; and strategic plans for the organisation.

Key Management Personnel
The Senior Leadership Team is made up of: CEO, Finance Manager, Business Development Manager, and Community Manager. Under the Senior Leadership Team is a Senior Childcare Manager and 3 Project Leaders.

5. Risk Management
The Board has assessed the major risks to which the organisation is exposed. A Risk Register is reviewed quarterly at Board Meeting. The key financial risks are monitored monthly at the Finance Sub Group of the Board.

Risks are broken down into 8 key areas: Finance, People, Safeguarding, IT & Cyber Security, Health & Safety, Operations, Facilities, Governance & Compliance. Each risk is scored on a scale relating to the likelihood and severity.

6. Plans for the Future
The key strategic priorities include:

1. Diversified & Sustainable Funding

2. Social Enterprise Growth

3. Digital Transformation

4. Community Engagement & Co-designing

5. Impact Measurement & Storytelling

6. Workforce Development & Culture

Diversified & Sustainable Funding
We are continuing to secure our relationships and investments from our 5 key funders and have continued to target additional funders to provide us with a more secure and diversified structure.

Social Enterprise Growth
It is essential that we continue to grow the occupancy of Simply Play.

Impact Measurement
We continue to develop our storytelling to support our impact measurement and reporting.

Workforce Development & Culture
Our staff are the reason for our impact. We will continue to invest in our staff so that our staff can continue to make the positive impact that changes lives.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN
Report of the Board of Management for the year ended 31 March 2026

Reference and Administrative Information

The Trustees, who are also Directors who served during the period, were as follows: -

Trustees and Board of Management

Chris Horne	Chair
Selene Finch	Vice Chair
Nicolla Isherwood	Treasurer
Jonathan Moore	(resigned 04/09/25)
Samantha Leek	(appointed 04/09/25)
Daniel Thornton	(appointed 04/09/25)
Sofie Aspeslagh	(appointed 03/02/26)

Senior Management Team

Simon Henderson	Chief Executive Officer
Louise Slater	Finance Manager & Company Secretary
Angela Douglas	Community Manager
Jane Masters	Business Development Manager
Registered Office and Operational Address	1-3 Henderson Place Broxburn West Lothian EH52 6EY
Auditors	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife, KY11 8PB
Bankers	Bank of Scotland 54-55 The Centre Livingston West Lothian EH54 6NB
Charity Registration Number	SC000843
Company Number	SC166084

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Management for the year ended 31 March 2026

Statement of the Board of Management's Responsibilities

The Board of Management are responsible for preparing the Board of Management's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Management to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group for that period. In preparing these financial statements, the Board of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The Board of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006 Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Auditor

In so far as the Board of Management are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and,
- the Board of Management have taken all steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the group's auditor is aware of that information.

Auditors

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Approved by the Board of Trustees on 01-10-26 and signed on its behalf by:

Nicolla Isherwood

……

Nicolla Isherwood – Treasurer

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Independent Auditor's Report to the Members and Trustees of
Family and Community Development West Lothian

Opinion

We have audited the group and parent company financial statements of Family and Community Development West Lothian (the 'charitable company') for the year ended 31 March 2026 which comprise the consolidated and parent company Statement of Financial Activities, the consolidated and parent company Balance Sheet, the consolidated and parent company Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

• give a true and fair view of the state of the group's and of the charitable company's affairs as at 31 March 2026 and of the group's and of the parent charitable company's incoming resources and application of resources, including the group's and parent's income and expenditure for the year then ended; Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the trustees of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud
We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jacqueline Whyte

Jacqueline Whyte (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

Date: 01-10-26

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated Statement of Financial Activities

for the year ended 31st March 2026

Current Financial Year

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income and endowments from					
Donations and legacies:					
Donations		7,432	-	7,432	8,647
Charitable activities:					
Grants receivable	4	310,957	168,006	478,963	510,309
Out of school care fees		1,185,248	-	1,185,248	996,496
Other income		11,012	-	11,012	15,635
Other trading activities:	5	10,830	-	10,830	12,005
Total income		1,525,479	168,006	1,693,485	1,543,092
Expenditure on:					
Charitable activities	6	1,462,748	177,102	1,639,850	1,537,425
Total expenditure		1,462,748	177,102	1,639,850	1,537,425
Net income/(expenditure)		62,731	(9,096)	53,635	5,667
Transfers between funds		-	-	-	-
Net movement of funds		62,731	(9,096)	53,635	5,667
Reconciliation of funds					
Fund Balance Brought Forward	14	482,779	54,976	537,755	532,088
Fund Balance Carried Forward		545,510	45,880	591,390	537,755

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 23 to 47 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated Statement of Financial Activities

for the year ended 31st March 2026

Prior Financial Year

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from					
Donations and legacies:					
Donations		8,647	-	8,647	3,684
Charitable activities:					
Grants receivable	4	322,698	187,611	510,309	509,142
Out of school care fees		996,496	-	996,496	940,736
Other income		15,635	-	15,635	32,344
Other trading activities:	5	12,005	-	12,005	19,975
Total income		1,355,481	187,611	1,543,092	1,505,881
Expenditure on:					
Charitable activities	6	1,366,647	170,778	1,537,425	1,573,127
Total expenditure		1,366,647	170,778	1,537,425	1,573,127
Net income/(expenditure)		(11,166)	16,833	5,667	(67,246)
Transfers between funds		-	-	-	-
Net movement of funds		(11,166)	16,833	5,667	(67,246)
Reconciliation of funds					
Fund Balance Brought Forward	14	493,945	38,143	532,088	599,334
Fund Balance Carried Forward		482,779	54,976	537,755	532,088

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 23 to 47 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Company Statement of Financial Activities

for the year ended 31st March 2026

Current Financial Year

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income and endowments from:					
Donations and legacies:					
Donations		5,650	-	5,650	4,116
Charitable activities:				-	
Grants receivable	4	308,194	166,672	474,866	501,925
Out of school care fees		202,217	-	202,217	185,127
Other income		11,012	-	11,012	15,635
Other trading activities	5	1,080	-	1,080	952
Total income		528,153	166,672	694,825	707,755
Expenditure on:					
Charitable activities	6	514,353	173,106	687,459	725,423
Total expenditure		514,353	173,106	687,459	725,423
Net income/(expenditure)		13,800	(6,434)	7,366	(17,668)
Transfers between funds		-	-	-	-
Net movement of funds		13,800	(6,434)	7,366	(17,668)
Reconciliation of funds					
Fund Balance Brought Forward	14	282,083	43,069	325,152	342,820
Fund Balance Carried Forward		295,883	36,635	332,518	325,152

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 23 to 47 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Company Statement of Financial Activities

for the year ended 31st March 2026

Prior Financial Year

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from					
Donations and legacies:					
Donations		4,116	-	4,116	3,596
Charitable activities:					
Grants receivable	4	320,201	181,724	501,925	498,534
Out of school care fees		185,127	-	185,127	165,534
Other income		15,635	-	15,635	32,344
Other trading activities	5	952	-	952	1,140
Total income		526,031	181,724	707,755	701,148
Expenditure on:					
Charitable activities	6	564,055	161,368	725,423	730,168
Total expenditure		564,055	161,368	725,423	730,168
Net income/(expenditure)		(38,024)	20,356	(17,668)	(29,020)
Transfers between funds		-	-	-	-
Net movement of funds		(38,024)	20,356	(17,668)	(29,020)
Reconciliation of funds					
Fund Balance Brought Forward	14	320,107	22,713	342,820	371,840
Fund Balance Carried Forward		282,083	43,069	325,152	342,820

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 23 to 47 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated and Company Balance Sheet

As at 31st March 2026

	Notes	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Fixed Assets:					
Tangible Assets	9	110,482	117,051	70,415	91,111
Total fixed assets		110,482	117,051	70,415	91,111
Current Assets:					
Debtors	11	94,299	61,225	70,073	68,819
Cash at bank and in hand		772,776	711,343	498,313	446,758
Total current assets		867,075	772,568	568,386	515,577
Creditors: amounts falling due within one year	12	(251,400)	(204,407)	(171,516)	(134,079)
Net Current Assets		615,675	568,161	396,870	381,498
Total Assets Less Current Liabilities		726,157	685,212	467,285	472,609
Creditors: amounts falling due after more than one year	13	(134,767)	(147,457)	(134,767)	(147,457)
Total Net Assets		591,390	537,755	332,518	325,152
The Funds of the Charity					
Unrestricted - General Funds		398,054	322,436	148,427	121,740
Unrestricted – Designated Funds		147,456	160,343	147,456	160,343
Restricted Funds		45,880	54,976	36,635	43,069
Total Charity Funds	14	591,390	537,755	332,518	325,152

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

The financial statements were approved by the Board of Management on 01-10-26

Nicolla Isherwood

Nicolla Isherwood
Trustee

Company Registration Number SC166084

The notes on pages 23 to 47 form part of these financial statements.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated and Company Statement of Cash Flows

As at 31st March 2026

	Notes	Group 2026	Group 2025	Charity 2026	Charity 2025
		£	£	£	£
Cash flows from operating activities	18	102,019	7,245	66,319	(53,795)
Cash flows from investing activities:					
Purchase of tangible fixed assets		(40,736)	(40,552)	(14,764)	(38,032)
Disposal of fixed assets		150	250	-	-
Cash provided by (used in) investing activities		(40,586)	(40,302)	(14,764)	(38,032)
Increase/(decrease) in cash and cash equivalents in the year		61,433	(33,057)	51,555	(91,827)
Cash and cash equivalents at the beginning of the year		711,343	744,400	446,758	538,585
Total cash and cash equivalents at the end of the year		772,776	711,343	498,313	446,758

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements
for the year ended 31st March 2026

1. Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 (FRS 102) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity.

b) Group Financial Statements

The financial statements consolidate those of the charity and its wholly owned charitable company subsidiary undertaking Simply Play, whose year end is 31st March 2026. The results of the subsidiary are consolidated on a line by line basis.

c) Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specific purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

d) Income Recognition

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting Policies (cont'd)

d) Income Recognition (cont'd)

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from out of school care fees are recognised in the period to which the provision of the service occurs.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

e) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

• Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
• Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of operating the community centre, and their associated support costs.
• Other expenditure (where relevant) comprises costs not falling into any other heading.

The charity and its wholly owned subsidiary are not registered for VAT and therefore all income and expenditure is recorded inclusive of VAT.

1. Accounting Policies (cont'd)

f) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include office costs, payroll, general administration, and governance costs

g) Operating Leases

The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.

h) Tangible Fixed Assets and Depreciation

Buildings - The Range and Wonder Woods' Cabins	10% on a straight line basis
Other Buildings	5% on a straight line basis
Play Equipment	25% on a straight line basis
Office Equipment	25% on a straight line basis
Furniture & Fixtures	20% on a straight line basis
Computer Software	50% on a straight line basis
Motor Vehicles	25% on a straight line basis
Leasehold Improvements	20% on a straight line basis

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1. Accounting Policies (cont'd)

l) *Financial Instruments*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) *Employee Benefits*

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

n) *Pensions*

Defined Contribution Pension Scheme

The charity and the subsidiary charitable company operate a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions are expensed as they become payable.

o) *Taxation*

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

p) *Going Concern*

At the time of the approval of the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of at least twelve months. From the date of approval of the financial statements, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. Legal Status of the Charity

Both the charities comprising the group are companies limited by guarantee, incorporated and registered in Scotland, under company numbers SC166084 and SC372020 and have no share capital. The liability of each member in the event of winding-up is limited to £1.

The charities registered numbers are SC000843 and SC041420.
The registered office is 1 - 3 Henderson Place, Broxburn, West Lothian, EH52 6EY.

3. Net Income/(Expenditure) for the Year

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
This is stated after charging:				
Depreciation	47,305	45,754	35,460	33,517
Auditor's remuneration	17,132	17,928	9,440	10,008

4. Income from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Grants receivable:			
West Lothian Council Core Funding	230,429	-	230,429
William Grant Foundation	50,916	-	50,916
Robertson Trust	25,000	-	25,000
Mental Health Partnership	-	28,824	28,824
Inspiring Scotland	-	8,140	8,140
WLC Summer Programme Funding	378	4,572	4,950
Adapt & Thrive Fund	-	1,229	1,229
National Lottery Community Fund	-	65,644	65,644
RS MacDonald Charitable Trust	-	15,000	15,000
Childrens & Families Holidays Framework	-	-	-
Scottish Children's Lottery Trust	-	3,040	3,040
SESTran Active Travel Funding	-	27,610	27,610
SG Bright Start Breakfasts Funding	-	10,077	10,077
National Lottery Improving Lives	-	2,722	2,722
WLC Business Support Funding	-	1,148	1,148
WLC Healthy Snack & Milk Grants	2,385	-	2,385
Other small grants	1,849	-	1,849
	310,957	168,006	478,963

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Income from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Out of school care fees	1,185,248	-	1,185,248

Income from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Other Income – Workforce development	11,012	-	11,012
	11,012	-	11,012

Income from Charitable Activities – Group (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Grants receivable:			
West Lothian Council Core Funding	233,063	-	233,063
Children in Need	-	14,227	14,227
The Cattanach Trust	-	10,000	10,000
Inspiring Scotland	-	9,045	9,045
William Grant Foundation	50,834	-	50,834
Robertson Trust	25,000	-	25,000
Mental Health Partnership	-	28,824	28,824
WLC Summer Programme Funding	5,423	-	5,423
Adapt & Thrive Fund	-	375	375
STV Appeal	57	-	57
Tesco Community Fund	1,490	-	1,490
Quarter Farm Trust	300	-	300
West Lothian Foodbank	89	-	89
Edinburgh Airport Community Fund	251	4,951	5,202
WLC Low Carbon Grant	-	5,202	5,202
WLC Councillors Disbursements	293	-	293
National Lottery Community Fund	-	67,695	67,695
RS MacDonald Charitable Trust	-	15,000	15,000
Food Network Funding	-	7,292	7,292
WLC Community Choices Grant	-	25,000	25,000
WLC Healthy Snacks & Milk	2,050	-	2,050
Other small grants	3,848	-	3,848
	322,698	187,611	510,309

Income from Charitable Activities – Group (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Out of school care fees	996,496	-	996,496

Income from Charitable Activities – Group (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Other Income – Workforce development	15,635	-	15,635
	15,635	-	15,635

Income from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Grants receivable:			
West Lothian Council Core Funding	230,429	-	230,429
William Grant Foundation	50,916	-	50,916
Mental Health Partnership	-	28,824	28,824
Inspiring Scotland	-	8,140	8,140
WLC Summer Programme Funding	-	4,572	4,572
Robertson Trust Funding	25,000	-	25,000
Scottish Children's Lottery Trust	-	3,040	3,040
SESTran Active Travel Funding	-	27,610	27,610
SG Bright Start Breakfasts Funding	-	10,077	10,077
National Lottery Improving Lives	-	2,722	2,722
WLC Business Support Funding	-	1,148	1,148
National Lottery Community Fund	-	65,539	65,539
RS MacDonald Charitable Trust	-	15,000	15,000
Other Small Grants	1,849	-	1,849
	308,194	166,672	474,866

Income from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Out of school care fees	202,217	-	202,217

Income from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £
Other Income – Workforce development	11,012	-	11,012
	11,012	-	11,012

Income from Charitable Activities – Charity (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Grants receivable:			
West Lothian Council Core Funding	233,063	-	233,063
Children in Need	-	14,227	14,227
The Cattanach Trust	-	10,000	10,000
William Grant Foundation	50,834	-	50,834
Robertson Trust	25,000	-	25,000
Mental Health Partnership	-	28,824	28,824
Inspiring Scotland	-	9,045	9,045
National Lottery Community Fund	-	62,183	62,183
RS MacDonald Charitable Trust	-	15,000	15,000
WLC Summer Programme Funding	4,976	-	4,976
STV Appeal	57	-	57
WLC Community Choices Grant	-	25,000	25,000
Tesco Community Fund	1,490	-	1,490
Quarter Farm Trust	300	-	300
West Lothian Foodbank (FC)	89	-	89
Edinburgh Airport Community Fund	251	4,951	5,202
WLC Councillors Disbursements	293	-	293
WLC Low Carbon Grant	-	5,202	5,202
Other Small Grants	3,848	7,292	11,140
	320,201	181,724	501,925

Income from Charitable Activities – Charity (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Out of school care fees	185,127	-	185,127

Income from Charitable Activities – Charity (Prior Financial Year)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Other Income – Workforce Development	15,635	-	15,635
	15,635	-	15,635

5. Income from Other Trading Activities – Group

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Fundraising events	1,300	-	1,300	1,410	-	1,410
Other income	9,530	-	9,530	10,595	-	10,595
	10,830	-	10,830	12,005	-	12,005

Income from Other Trading Activities – Charity

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Other income	1,080	-	1,080	952	-	952
	1,080	-	1,080	952	-	952

6. Charitable Expenditure – Group (Current Financial Year)

	Core Activities	Workforce Development	Other Activities	Total 2026
	£	£	£	£
Staff costs (Note 8)	1,068,960	-	-	1,068,960
Operating costs	127,533	-	-	127,533
Activities and trips	105,766	-	-	105,766
Governance costs (Note 7)	17,132	-	-	17,132
Support costs (Note 7)	320,459	-	-	320,459
	1,639,850	-	-	1,639,850

Charitable Expenditure – Group (Prior Financial Year)

	Core Activities	Workforce Development	Other Activities	Total 2025
	£	£	£	£
Staff costs (Note 8)	981,683	36,832	-	1,018,515
Operating costs	89,219	2,249	-	91,468
Activities and trips	102,695	57	-	102,752
Governance costs (Note 7)	17,928	-	-	17,928
Support costs (Note 7)	300,878	5,884	-	306,762
	1,492,403	45,022	-	1,537,425

Charitable Expenditure – Charity (Current Financial Year)

	Core Activities	Workforce Development	Other Activities	Total 2026
	£	£	£	£
Staff costs (Note 8)	432,519	-	-	432,519
Operating costs	49,098	-	-	49,098
Activities and trips	31,922	-	-	31,922
Governance costs (Note 7)	9,440	-	-	9,440
Support costs (Note 7)	164,480	-	-	164,480
	687,459	-	-	687,459

Charitable Expenditure – Charity (Prior Financial Year)

	Core Activities	Workforce Development	Other Activities	Total 2025
	£	£	£	£
Staff costs (Note 8)	428,473	36,832	-	465,305
Operating costs	43,892	2,249	-	46,141
Activities and trips	40,937	57	-	40,994
Governance costs (Note 7)	10,008	-	-	10,008
Support costs (Note 7)	157,091	5,884	-	162,975
	680,401	45,022	-	725,423

7. Analysis of Governance and Support Costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between its key charitable activities undertaken (see Note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Group (Current Financial Year)	Support Costs	Governance Costs	Total 2026
	£	£	£
Staff costs (Note 8)	119,995		119,995
Premises costs	123,156	-	123,156
General expenses	22,836	-	22,836
Pension Scheme Interest	7,167	-	7,167
Depreciation	47,305	-	47,305
Audit fees		17,132	17,132
	320,459	17,132	337,591

Group (Prior Financial Year)	Support Costs	Governance Costs	Total 2025
	£	£	£
Staff costs (Note 8)	113,626	-	113,626
Premises costs	100,743	-	100,743
General expenses	39,664	-	39,664
Pension Scheme Interest	6,975	-	6,975
Depreciation	45,754	-	45,754
Audit fees	-	17,928	17,928
	306,762	17,928	324,690

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Charity (Current Financial Year)	**Support Costs**	**Governance Costs**	**Total 2026**
	£	**£**	**£**
Staff costs (Note 8)	61,218	-	61,218
Premises costs	45,397	-	45,397
General expenses	15,238	-	15,238
Pension Scheme Interest	7,167	-	7,167
Depreciation	35,460	-	35,460
Audit fees	-	9,440	9,440
	164,480	9,440	173,920

Charity (Prior Financial Year)	**Support Costs**	**Governance Costs**	**Total 2025**
	£	**£**	**£**
Staff costs (Note 8)	46,853	-	46,853
Premises costs	52,663	-	52,663
General expenses	22,967	-	22,967
Pension Scheme Interest	6,975	-	6,975
Depreciation	33,517	-	33,517
Audit fees	-	10,008	10,008
	162,975	10,008	172,983

All costs are allocated to activities on a direct basis, with the exception of staff costs which are allocated on the basis of time spent.

8. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Group

	2026	2025
Average number of full time equivalent employees during the year:		
Core service	31	28
Management and administration	6	7
	37	35
	£	£
Aggregate remuneration and associated costs of the group:		
Wages & salaries	1,068,633	1,022,715
Social security costs	83,893	68,620
Pension costs (including defined benefit scheme adjustments)	36,429	40,806
	1,188,955	1,132,141

One employee received total employee benefits (excluding employer pension costs) of between £70,001 to £80,000. (2025 - 1 - £60,001-£70,000)

The total amount of employee benefits received by key management personnel of the group is £230,640 (2025 - £224,433). The charity considers its key management personnel comprise the Senior Management Team.

No travel or other expense payments were made to Board members in the current or previous financial year.

Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Charity

	2026	2025
Average number of full time equivalent employees during the year:		
Core service	10	10
Management and administration	3	3
	13	13
	£	£
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	419,519	439,328
Social security costs	45,811	38,910
Pension costs (including defined benefit scheme adjustments)	28,407	33,920
	493,737	512,158

The total amount of employee benefits received by key management personnel of the charity is £153,262 (2025 - £144,599). The charity considers its key management personnel comprise the Senior Management Team.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

9. Tangible Fixed Assets – Group

	Buildings £	Play Equipment £	Office Equipment £	Leasehold Improvements £
Cost				
At 1st April 2025	386,069	81,020	17,430	36,817
Additions	-	10,663	3,958	-
Disposals	-	-	-	-
At 31st March 2026	386,069	91,683	21,388	36,817
Depreciation				
At 1st April 2025	(353,693)	(56,651)	(14,093)	(18,665)
Charge for the Year	(7,457)	(10,504)	(3,671)	(6,783)
Disposals	-	-	-	-
At 31st March 2026	(361,150)	(67,155)	(17,764)	(25,448)
Net Book Value				
At 31st March 2026	24,919	24,528	3,624	11,369
At 31st March 2025	32,376	24,369	3,337	18,152

	Furniture and Fixtures £	Motor Vehicles £	Total £
Cost			
At 1st April 2025	41,778	84,004	647,118
Additions	1,115	25,000	40,736
Disposals	-	(3,280)	(3,280)
At 31st March 2026	42,893	105,724	684,574
Depreciation			
At 1st April 2025	(28,697)	(58,268)	(530,067)
Charge for the Year	(4,762)	(14,128)	(47,305)
Disposals	-	3,280	3,280
At 31st March 2026	(33,459)	(69,116)	(574,092)
Net Book Value			
At 31st March 2026	9,434	36,608	110,482
At 31st March 2025	13,081	25,736	117,051

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Tangible Fixed Assets – Charity

	Buildings	Office Equipment	Play Equipment	Leasehold Improvements
	£	£	£	£
Cost				
At 1st April 2025	371,500	17,430	79,400	20,208
Additions	-	2,986	10,663	-
Disposals	-	-	-	-
At 31st March 2026	371,500	20,416	90,063	20,208
Depreciation				
At 1st April 2025	(347,500)	(14,093)	(55,032)	(10,442)
Charge for the Year	(6,000)	(3,529)	(10,504)	(4,041)
Disposals	-	-	-	-
At 31st March 2026	(353,500)	(17,622)	(65,536)	(14,483)
Net Book Value				
At 31st March 2026	18,000	2,794	24,527	5,725
At 31st March 2025	24,000	3,337	24,368	9,766

	Furniture and Fixtures	Motor Vehicles	Total
	£	£	£
Cost			
At 1st April 2025	41,778	47,545	577,861
Additions	1,115	-	14,764
Disposals	-	-	-
At 31st March 2026	42,893	47,545	592,625
Depreciation			
At 1st April 2025	(28,697)	(30,986)	(486,750)
Charge for the Year	(4,762)	(6,624)	(35,460)
Disposals	-	-	-
At 31st March 2026	(33,459)	(37,610)	(522,210)
Net Book Value			
At 31st March 2026	9,434	9,935	70,415
At 31st March 2025	13,081	16,559	91,111

The Range has been constructed on ground that is leased to the company on an annual lease that will continue to run under *tacit relocation* until it is formally terminated by either party. The Trustees are of the opinion that the lease will not be terminated in the foreseeable future.

10. Investments

The charity is considered the parent undertaking of its subsidiary charitable company Simply Play which is incorporated in Scotland (SC372020). As the subsidiary is limited by guarantee and has no share capital, the charity does not carry an investment figure in its balance sheet. The subsidiary charitable company does not pay any of its profits to the charity under the gift aid scheme. Simply Play provides out of school care services. A summary of the trading results is shown below.

	2026	2025
	£	£
Turnover	998,660	835,339
Administrative expenses	(952,391)	(812,003)
Net profit/(loss) (retained in subsidiary)	46,269	23,336
The assets and liabilities of the subsidiary were:		
Fixed assets	40,066	25,939
Current assets	308,599	293,009
Current liabilities	(89,794)	(106,346)
Total net assets	258,871	212,602
Aggregate reserves	258,871	212,602

11. Debtors

	Group 2026	Group 2025	Charity 2026	Charity 2025
	£	£	£	£
Trade debtors & accrued income	54,707	29,916	37,200	11,843
Due from subsidiary company	-	-	9,909	36,018
Other debtors and prepayments	39,592	31,309	22,964	20,958
	94,299	61,225	70,073	68,819

12. Creditors: Falling Due Within One Year

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Trade creditors	71,577	37,539	27,144	31,097
Other creditors & accruals	53,175	87,047	19,869	25,991
Advanced funding (Note 20)	113,755	66,212	111,610	63,382
Pension scheme settlement (Note 19)	12,689	12,886	12,689	12,886
Funds received as agent (Note 21)	204	723	204	723
	251,400	204,407	171,516	134,079

13. Creditors: Amounts Falling Due After One Year

	Group 2026 £	Group 2025 £	Charity 2026 £	Charity 2025 £
Pension Scheme Settlement (Note 19)	134,767	147,457	134,767	147,457

	2026 £	2025 £
Amounts repayable by instalments:		
Within one year	12,689	12,886
2 – 5 years	48,675	49,520
After 5 years	86,092	97,937
	147,456	160,343
Included in creditors: amounts falling due within one year	(12,689)	(12,886)
	134,767	147,457

14. Movement in Funds

Group (Current Financial Year)

	Balance at 01/04/2025	Movement in Resources: Incoming	Outgoing	Gains and (Losses)	Transfers	Balance at 31/03/2026
	£	£	£	£	£	£
Restricted Funds						
West Lothian Council	7,524	-	(4,562)	-	-	2,962
West Lothian Council Digital Development	-	1,148	(244)	-	-	904
West Lothian Council Summer Programme	-	4,572	(4,572)	-	-	-
Scottish Government	938	-	(938)	-	-	-
IS Thrive Outdoors	11,907	-	(2,662)	-	-	9,245
Mental Health Partnership	-	28,824	(28,824)	-	-	-
WLC Community Choices	19,792	-	(6,250)	-	-	13,542
WLC Low Carbon Grant	5,029	-	(1,040)	-	-	3,989
National Lottery Improving Lives (Main Grant)	-	65,644	(65,644)	-	-	-
National Lottery Improving Lives (Makerble Funding)	-	2,722	(2,722)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
Inspiring Scotland	-	8,140	(8,140)	-	-	-
Edinburgh Airport Community Fund	4,786	-	(990)	-	-	3,796
Scottish Childrens Lottery Trust	-	3,040	(3,040)	-	-	-
SESTran Active Travel Funding	-	27,610	(19,168)	-	-	8,442
SG Bright Start Breakfasts Funding	-	10,077	(10,077)	-	-	-
Adapt & Thrive	-	1,229	(1,229)	-	-	-
Robertson Trust	5,000	-	(2,000)	-	-	3,000
	54,976	168,006	(177,102)	-	-	45,880
Unrestricted - General Fund	322,436	1,525,479	(1,462,748)	-	12,887	398,054
Unrestricted - Designated Fund	160,343	-	-	-	(12,887)	147,456
Total Funds	537,755	1,693,485	(1,639,850)	-	-	591,390

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Group (Prior Financial Year)

		Movement in Resources				
	Balance at 01/04/2024	**Incoming**	**Outgoing**	**Gains and (Losses)**	**Transfers**	**Balance at 31/03/2025**
	£	**£**	**£**	**£**	**£**	**£**
Restricted Funds						
West Lothian Council	13,525	-	(6,001)	-	-	7,524
Scottish Government	2,188	-	(1,250)	-	-	938
The Cattanach Trust	-	10,000	(10,000)	-	-	-
IS Thrive Outdoors	15,430	-	(3,523)	-	-	11,907
Mental Health Partnership	-	28,824	(28,824)	-	-	-
Children in Need	-	14,227	(14,227)	-	-	-
WLC Community Choices	-	25,000	(5,208)	-	-	19,792
WLC Low Carbon Grant	-	5,202	(173)	-	-	5,029
Adapt & Thrive	-	375	(375)	-	-	-
National Lottery Community	-	67,695	(67,695)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
Food Network Funding	-	7,292	(7,292)	-	-	-
Inspiring Scotland	-	9,045	(9,045)	-	-	-
Edinburgh Airport Community Fund	-	4,951	(165)	-	-	4,786
Robertson Trust	7,000	-	(2,000)	-	-	5,000
	38,143	187,611	(170,778)	-	-	54,976
Unrestricted - General Fund	320,524	1,355,481	(1,366,647)	-	13,078	322,436
Unrestricted - Designated Fund	173,421	-	-	-	(13,078)	160,343
Total Funds	532,088	1,543,092	(1,537,425)	-	-	537,755

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Charity (Current Financial Year)

		Movement in Resources				
	Balance at 01/04/2025 £	**Incoming £**	**Outgoing £**	**Gains and (Losses) £**	**Transfers £**	**Balance at 31/03/2026 £**
Restricted Funds						
West Lothian Council	7,524	-	(4,562)	-	-	2,962
West Lothian Council Digital Development	-	1,148	(244)	-	-	904
West Lothian Council Summer Programme	-	4,572	(4,572)	-	-	-
Scottish Government	938	-	(938)	-	-	-
Mental Health Partnership	-	28,824	(28,824)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
National Lottery Improving Lives (Main Grant)	-	65,539	(65,539)	-	-	-
National Lottery Improving Lives (Makerble Funding)		2,722	(2,722)	-	-	-
Inspiring Scotland	-	8,140	(8,140)	-	-	-
WLC Community Choices Grant	19,792	-	(6,250)	-	-	13,542
WLC Low Carbon Grant	5,029	-	(1,040)	-	-	3,989
Edinburgh Airport Community Fund	4,786	-	(990)	-	-	3,796
Scottish Childrens Lottery Trust	-	3,040	(3,040)	-	-	-
SESTran Active Travel Funding	-	27,610	(19,168)	-	-	8,442
SG Bright Start Breakfasts Funding	-	10,077	(10,077)	-	-	-
Robertson Trust	5,000	-	(2,000)	-	-	3,000
	43,069	166,672	(173,106)	-	-	36,635
Unrestricted General Fund	121,740	528,153	(514,353)	-	12,887	148,427
Unrestricted - Designated Fund	160,343	-	-	-	(12,887)	147,456
Total Funds	325,152	694,825	(687,459)	-	-	332,518

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements

for the year ended 31st March 2026

Charity (Prior Financial Year)

		Movement in Resources				
	Balance at 01/04/2024	**Incoming**	**Outgoing**	**Gains and (Losses)**	**Transfers**	**Balance at 31/03/2025**
	£	**£**	**£**	**£**	**£**	**£**
Restricted Funds						
Children in Need	-	14,227	(14,227)	-	-	-
West Lothian Council	13,525	-	(6,001)	-	-	7,524
Scottish Government	2,188	-	(1,250)	-	-	938
The Cattanach Trust	-	10,000	(10,000)	-	-	-
Mental Health Partnership	-	28,824	(28,824)	-	-	-
RS MacDonald Trust	-	15,000	(15,000)	-	-	-
National Lottery	-	62,183	(62,183)	-	-	-
Food Network Funding	-	7,292	(7,292)	-	-	-
Inspiring Scotland	-	9,045	(9,045)	-	-	-
WLC Community Choices Grant	-	25,000	(5,208)	-	-	19,792
WLC Low Carbon Grant	-	5,202	(173)	-	-	5,029
Edinburgh Airport Community Fund	-	4,951	(165)	-	-	4,786
Robertson Trust	7,000	-	(2,000)	-	-	5,000
	22,713	181,724	(161,368)	-	-	43,069
Unrestricted General Fund	146,686	526,031	(564,055)	-	13,078	121,740
Unrestricted - Designated Fund	173,421	-	-	-	(13,078)	160,343
Total Funds	342,820	707,755	(725,423)	-	-	325,152

15. Purposes of Restricted Funds

Children in Need	Funding towards play based activities for children.
West Lothian Council	
- Town Centre Funding	Funding to support improvements of facilities in local communities.
- Voluntary Organisations Grants	Funding to help the organisation modernise and increase its sustainability for the future.
- Community Choices Grant	Funding for community play equipment.
- Low Carbon Grant	Funding for solar panels.
- Digital Development Grant	Funding to introduce new digital capabilities into the charity.
- Summer Programme Funding	Funding of summer activities for children facing adversity or poverty.
Scottish Government	
- Adapt and Thrive Fund	Funding to help third sector organisations to adapt to the challenges of COVID19 and build back to thrive in the future.
- Digital Boost Grant	Funding to help organisations become more competitive,productive, resilient and drive forward Scotland's economic recovery by using digital technology, platforms and innovation.
- Bright Start Breakfasts Funding	Funding our Play on the Way programme for children.
The Cattanach Trust	Funding to support children affected by deprivation.
RS MacDonald Trust	Funding to support vulnerable children and parents.
The National Lottery Community Fund	
- Awards for All	Funding to provide out of school care transport during winter months.
- Improving Lives Funding	Funding to help deliver family support services in Armadale.
Food Network Funding	Funding to support families affected by food poverty.
IS Thrive Outdoors	Funding to deliver outdoor early learning and childcare in deprived communities.
Mental Health Partnership	Funding to support the mental health and wellbeing of young people and their families in West Lothian.
Inspiring Scotland	Funding to support outdoor play opportunities.
Edinburgh Airport Community Fund	Funding for solar panels.
Robertson Trust	Funding to support purchase of a minibus.
Scottish Children's Lottery Trust	Funding a residential trip for children facing adversity or poverty.
SESTran (South East of Scotland Transport Partnership) Active Travel Funding	Funding our Play on the Way programme for children.

16. Analysis of Group Net Assets Between Funds

	Designated Funds 2026	Unrestricted Funds 2026	Restricted Funds 2026	Total Funds 2026
	£	£	£	£
Tangible fixed assets	-	64,602	45,880	110,482
Current assets	-	66,730	27,569	94,299
Cash at bank and in hand	147,456	578,833	46,487	772,776
Current liabilities	-	(177,344)	(74,056)	(251,400)
Long-term liabilities	-	(134,767)	-	(134,767)
	147,456	398,054	45,880	591,390

	Designated Funds 2025	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025
	£	£	£	£
Tangible fixed assets	-	62,075	54,976	117,051
Current assets	-	57,233	3,992	61,225
Cash at bank and in hand	160,343	530,092	20,908	711,343
Current liabilities	-	(179,507)	(24,900)	(204,407)
Long-term liabilities	-	(147,457)	-	(147,457)
	160,343	322,436	54,976	537,755

17. Related Party Transactions

There is a contract between the charity and its subsidiary charity for the sharing of facilities. The amount received by the charity in the year was £nil (2025 - £nil), following the trustees' decision to temporarily suspend the contract. A balance of £9,909 (2025 - £36,018) remains outstanding to the charity as at the year end for management salary recharges and other expenses, and is included within debtors. All amounts are eliminated on consolidation and are therefore not reflected in the group consolidated accounts.

18. Cash generated by operations

	Group 2026	Group 2025	Charity 2026	Charity 2025
	£	£	£	£
Net income/(expenditure) for the year	53,635	5,667	7,366	(17,668)
Adjustments for:				
Depreciation charges	47,305	45,754	35,460	33,517
Gain on disposal of tangible fixed assets	(150)	(250)	-	-
(Increase)/Decrease in debtors	(33,074)	(25,623)	(1,254)	(21,260)
Increase/(Decrease) in creditors	34,303	(18,303)	24,747	(48,384)
	102,019	7,245	66,319	(53,795)

19. Pension Commitments

During the year the group operated a defined contribution scheme which requires contributions to be made to separately administered funds for the benefit of the employees.

Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £28,407 (2025 - £33,920).

The subsidiary charity Simply Play also operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,022 (2025 - £6,859).

Defined benefit pension plans

Prior to the end of the 2020 financial year, the charity negotiated an exit from the Lothian Pension Fund (a local Government Superannuation Scheme). An exit settlement of £381,007 repayable interest free over a nineteen year period was agreed to discharge any future pension liability. The pension scheme repayments (see Note 13) have been discounted at a rate of 2.75% over the life of the agreement.

20. Advanced Funding - Group

	2026	2025
	£	£
Amounts held at 1st April	66,212	106,335
Amounts received in year	519,656	471,209
Amounts released as income in year	(472,113)	(511,332)
Amounts held at 31st March	113,755	66,212

Advanced Funding - Charity

	2026	2025
	£	£
Amounts held at 1st April	63,382	99,114
Amounts received in year	517,656	468,208
Amounts released as income in year	(469,428)	(503,940)
Amounts held at 31st March	111,610	63,382

Income has been deferred in all cases where performance of various objectives has not been met.

21. Funds Received as Agent – Group & Charity

	2026	2025
	£	£
Amounts held at 1st April	723	1,121
Amounts paid out in year	(519)	(398)
Amounts held at 31st March	204	723

Only the amounts released as income in the year are recorded in the statement of financial activities of the charity. All balances held are contained within Creditors.

22. Post Balance Sheet Events - Group

Since the year end, the subsidiary opened a new play facility in Balerno to expand its services for children and familites within the community.