

WEST LOTHIAN YOUTH FOUNDATION LIMITED
Report Of The Trustees and Unaudited Financial Statements
For The Year Ended 31st March 2025

Charity Registration Number: SC042721 (Scotland)
Company Registration Number: SC410745 (Scotland)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

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COMPANY INFORMATION

Trustees who served during the year	Peter Wilson Stuart Lovell Jack Brown Matthew Costello Marshall Shannon Lesley Taylor George Paul Andrew Purdie
Secretary	Andrew Todd
Charity Registration Number	SC042721
Company Registration Number	SC410745
Registered Office	West Lothian Youth Foundation Limited Almondvale Stadium Alderstone Road Livingston West Lothian EH54 7DN
Bankers	Santander UK plc PO Box 383 21 Prescott Street London E1 8RP

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025 (INCLUDING PLANS FOR THE YEARS POST 31ST MARCH 2025)

The trustees, who are directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charity for the year ended 31st March 2025.

Structure, Governance and Management

West Lothian Youth Foundation Limited as a company, limited by guarantee. The company was incorporated on 7 November 2011. West Lothian Youth Foundation Limited was granted charitable status by OSCR and HM Revenue and Customs. The company is governed by its Memorandum and Articles of Association.

The members have each agreed to contribute £1 in the event of West Lothian Youth Foundation Limited being wound up.

A board of trustees is solely responsible for the strategic and operational management of the charity, the minimum number of trustees is three and there is no maximum.

Appointment, Induction and training of trustees.

The trustees are appointed in accordance with the Memorandum and Articles of Association. The Foundation has a cross functional community Board, with the trustees bring a range of skills, experience and background to the Board. Training is received as required.

Risk Management

The trustees have considered the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate those risks.

Objectives and Activities

The purposes of the charity are:

- a) The prevention or relief of poverty;
- b) The advancement of education;
- c) The advancement of health;
- d) The advancement of citizenship or community development;
- e) The advancement of the arts, heritage, culture or science;
- f) The advancement of public participation in sport;
- g) The provision of recreational facilities or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and

- h) The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage and that all primarily within Scotland and in particular within the Local Authority area of West Lothian and its environs.

Objectives and Activities

The charitable purposes of West Lothian Youth Foundation Limited are the advancement of health, education and citizenship through the provision of football, physical activity and associated community-based programmes. In delivering these purposes, the charity seeks to promote inclusion, improve physical and mental wellbeing, and support positive social outcomes for individuals and communities across West Lothian.

During the year ended 31 March 2025, the charity delivered a range of football and physical activity opportunities designed to be accessible to children, young people and adults, particularly those who may experience barriers to participation due to age, ability, health, financial hardship or social circumstance. Activities were delivered within community, school and partnership settings, ensuring broad access and engagement.

The charity's activities included the delivery of regular community football sessions, structured development opportunities, school-based and extra-curricular programmes, and targeted initiatives aimed at improving health, wellbeing and social connection. Provision was delivered directly by the charity's staff and sessional coaches, and in partnership with local authorities, schools, national governing bodies and community organisations.

In planning and delivering its activities, the trustees' sought to ensure that all provision delivered clear public benefit, aligned with the charity's purposes, and responded to identified local need. Any private benefit arising from the charity's activities was incidental and proportionate to the achievement of its charitable objectives.

Achievements and Performance

During the year ended 31 March 2025, West Lothian Youth Foundation Limited continued to deliver a broad range of football and physical activity programmes across West Lothian, supporting participation, health, wellbeing and community connection. The charity focused on maintaining and strengthening core provision while responding to emerging need through partnership working and targeted programmes.

Community football sessions remained central to the charity's delivery, with regular open-access sessions running throughout the week. These sessions provided structured and enjoyable football opportunities for children and young people of varying ages and abilities, with a particular emphasis on developing fundamental skills, confidence and readiness to progress into team environments. The flexibility of this provision ensured that participants could engage regardless of prior experience.

Alongside community provision, the charity continued to deliver structured development activity for more advanced players. Regional Development Centres for the 2013 and 2014 age groups engaged a total of 46 players on a weekly basis, delivered every Friday. The 2013 Regional Development Squad also participated in inter-regional festivals held at

Oriam, competing against teams from East Lothian, Midlothian and Edinburgh. These festivals, held four times during the year, provided players with opportunities to perform in a competitive but supportive environment, build confidence, and develop a stronger understanding of team play. Equivalent festival opportunities were also provided for girls participating in the development programme delivered in partnership with Coerver.

Girls' football provision continued to grow during the year, with the delivery of a girls-specific development centre in partnership with Coerver. This programme provided tailored coaching and development opportunities for female participants and contributed to the strengthening of the girls' football pathway within West Lothian.

The charity also delivered targeted programmes aimed at improving health and wellbeing. Through partnership with the SPFL Trust, funded activity was delivered that supported both participation and workforce development. As part of this work, two additional Fit instructors successfully qualified, increasing local capacity to deliver physical activity programmes. Football Fans in Training (FFIT) was delivered for both male and female participants, with twelve participants engaging in the male programme and ten participants engaging in the female programme.

Walking football provision continued to support older adults to remain active and socially connected. While one programme transitioned to local community management, delivery continued successfully at Whitburn Community Centre. During the year, the charity also delivered a Changing Room project in partnership with the stadium, becoming the first foundation to do so. This work was delivered with the walking football group at Whitburn, engaging twelve participants and supporting increased awareness of mental health, with participants reporting improved understanding of their own wellbeing and how to seek support.

School-based activity remained a key strand of delivery. The charity worked closely with schools and the Active Schools network to deliver after-school clubs, curriculum-linked programmes and wider school sporting activity. The Football Champions programme was delivered across three primary schools in Blackburn — Our Lady of Lourdes Primary School, Murrayfield Primary School and Blackburn Primary School. The programme culminated in a joint football festival, providing pupils with the opportunity to meet peers from neighbouring schools ahead of their transition to secondary education and supporting the development of early social connections.

The Football Champions programme was also delivered at Harrysmuir Primary School, where participants completed the programme by designing and delivering a football festival for Primary 3 pupils within the school. This approach enabled participants to demonstrate leadership, responsibility and inclusive coaching skills, applying learning from the programme in a practical setting.

Educational attainment was further supported through the delivery of the Score with Maths programme, which uses football-based scenarios to engage pupils with numeracy. Delivered across a number of schools in West Lothian, the programme supported learning in areas such as addition, subtraction, multiplication and shape recognition, with pupils taking on different roles within a football club setting. In addition, attendance-focused

sessions were delivered in partnership with a local secondary school in Linlithgow, using participation incentives to support improved attendance and engagement, recognising the link between attendance and attainment.

The charity also continued to provide clear participation pathways from school-based programmes into community football. By the end of the year, two 2013 community teams and one 2014 community team were established, offering subsidised opportunities where required and ensuring that no child was excluded from recreational or competitive football due to financial barriers. These teams supported the development of resilience, teamwork and confidence, with skills transferable beyond sport.

Friday night football sessions continued to be delivered in partnership with West Lothian Council and Police Scotland, providing young people aged 13 to 18 with a safe, structured and positive environment in which to participate in physical activity. Attendance remained consistently high throughout the year, reflecting ongoing demand for this provision.

The charity also delivered school holiday football camps during the year, offering accessible activity and childcare support during school breaks and supporting continued engagement and social interaction.

The Festive Friends programme was once again delivered, providing a festive meal for forty participants in partnership with the SPFL Trust, the Fire Service and Police Scotland. In addition, twenty festive hampers were distributed to older and socially isolated individuals across West Lothian. Feedback highlighted the importance of social connection and community support during the festive period.

Fundraising activity continued throughout the year, with staff submitting several grant applications to support the charity's work. While income from fundraising was limited, this activity strengthened relationships and established a pipeline for future funding. The charity also benefited from local sponsorship, including the provision of a full set of playing strips for one of its community teams.

Overall, the trustees are satisfied with the charity's performance during the year. Despite ongoing financial and operational pressures affecting the third sector, the charity successfully maintained core provision, strengthened partnerships and continued to deliver meaningful benefit to communities across West Lothian.

Financial Review

The financial statements for the year ended 31 March 2025 are set out on pages 10 to 15 and provide further detail on the charity's financial performance and position.

Income during the year was derived primarily from grants, programme funding and community-based activity, with expenditure focused on staffing, facilities and the direct costs associated with delivering charitable activities. The trustees' continued to monitor income and expenditure carefully throughout the year in light of ongoing financial pressures across the third sector.

The trustees' recognise the importance of maintaining adequate reserves to support the charity's ongoing activities and to manage financial risk. Reserves are held in accordance

with the charity's reserves policy and are reviewed regularly by the Board. Cash balances are held in reputable UK banking institutions, and the charity's investment policy remains to retain funds in low-risk accounts.

Future Plans

Looking ahead, the charity intends to build on the charity's established programmes while continuing to respond to identified local need through partnership working and targeted provision. A key priority will be to strengthen the charity's long-term financial sustainability through improved fundraising outcomes and the development of more diverse and resilient funding relationships.

The charity aims to continue expanding inclusive football and physical activity opportunities across West Lothian, including further development of school-based provision and programmes that support health and wellbeing across a wider age range. This will build on the success of existing initiatives, including Football Fans in Training (FFIT), Walking Football, Street Soccer and Festive Friends, which have demonstrated the value of football as a tool for improving health, wellbeing and community connection.

Subsequent to the year end, during 2025, the trustees agreed a strategic change to the charity's name and remit to better reflect the breadth of its delivery and its commitment to serving the whole community. This change recognises the universal power of football to support physical health, mental wellbeing and social inclusion across all ages.

The trustees' will continue to review governance arrangements and Board capacity to ensure the charity remains well managed and appropriately skilled. Plans are in place to further streamline governance structures and to recruit additional trustees' during 2026 to strengthen strategic oversight and organisational resilience.

The charity also intends to progress a lease agreement with West Lothian Council for the 3G football pitch, initially for a period of ten years, with the longer-term aim of securing a 25-year lease. This will support stability of delivery, improved planning and increased community access to facilities.

In parallel, the charity will actively pursue new funding relationships to reduce reliance on a small number of funders, including West Lothian Council and national football bodies. This diversification will support the charity's ability to continue delivering high-quality, community-focused provision in a sustainable manner.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of West Lothian Youth Foundation Limited for the purpose of company law, are responsible for preparing the Trustees 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 directors 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements the Trustees 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In preparing this trustees' report, advantage has been taken of the small companies' exemption.

.....*Jack Brown*.....

Jack Brown (Director and Trustee)

.....25th March 2026

Date

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST
MARCH 2025

Notes	Unrestricted Funds 2025 £	Restrict ed Funds 2025 £	Total 2025	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024
Income and endowments from:						
Donations and legacies	3,297	28,911	28,911		59,903	59,903
Charitable Activities	78,068	-	78,068	5,060		
Investments	-	-	-	-	-	-
Income from trading activities	13,945	-	13,945			
Other Income	33,220	-	33,220	159,804	79,729	239,534
Total Income	128,530	28,911	157,441	164,864	139,632	304,497
Expenditure on:						
Raising funds	385	-	385	1,462		1,462
Charitable Activities	231,066	3,559	234,625	150,890	79,729	230,619
Governance costs	4,318	-	4,318			
Total Resources Expended	235,769	3,559	239,328	152,352	79,729	232,082
Net (expenditure)/income for the year	(107,239)	25,352	(81,887)	12,512	59,903	72,415
Gross transfers between funds	-	-	-	-	-	-
Net movement in funds	(107,239)	25,352	(81,887)	12,512	59,903	72,415
Fund balances at 1 April	(60,833)	130,706	69,873	(73,345)	70,803	(2,542)
Fund balances at 31 March	(168,072)	156,058	(12,014)	(60,833)	130,706	69,873

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 12 to 15 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
<u>Fixed Assets</u>			
Tangible Fixed Assets		-	122,099
<u>Current Assets</u>			
Debtors		5,203	781
Cash at Bank		5,247	47,026
		<u>10,450</u>	<u>47,807</u>
Creditors: Amounts falling due within one year		22,464	100,033
Net Current Assets/(Liabilities)		(12,014)	(52,226)
Total Assets less Current Liabilities		(12,014)	69,873
Funds			
Restricted Funds		156,058	130,706
Unrestricted Funds		(168,072)	(60,833)
Total Funds		(12,014)	69,873

The company has opted for exemption from audit under the provisions for small charities and their audit requirements of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006

The members have not required the company to obtain an audit of it's accounts for the year in question,

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Acts with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 25th March 2026 and signed on their behalf by:

Jack Brown

Jack Brown (Director and Trustee)

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been applied consistently throughout the year and the preceding year.

1.1 Accounting Convention.

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Statement of Recommended Practice (SORP) (FRS 102).

1.2 Going Concern

The period following Covid-19 has presented ongoing challenges for the organisation. Notwithstanding this, the charity has secured £195k of funding for the forthcoming financial year, with additional funding applications in progress. This funding provides a substantial contribution towards anticipated operating costs in the next 12 months. The Trustees have prepared a detailed cash flow forecast covering the next 12 months to April 2027. This forecast indicates that the charity will be able to meet its liabilities as they fall due, including the repayment of the amounts due to HMRC. The Trustees will continue to monitor financial performance closely against forecast, including regular review of income streams and expenditure anticipated. Where variances arise, appropriate and timely action will be taken to mitigate any risk.

In forming their assessment, the Trustees have also considered the availability of contingency measures, including access to short-term financing and the ability to reduce discretionary expenditure if required. On this basis, the Trustees are satisfied that it is appropriate to prepare the financial statements on a going concern basis. The charity continues to deliver measurable benefits to the local community and the wider West Lothian area. Plans for the forthcoming year include targeted growth in membership and the development of initiatives that promote both mental health and physical well-being through participation in football.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable activities.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements where applicable. The current existing restricted funds have not had staff costs applied and this activity will be taking place in the next accounting period.

1.4 Income

Income is recognised when the charity is legally entitled to the funds, the amount can be measured reliably, and it is probable that the income will be received.

1.5 Resources expended

Expenditure is recognised on an accruals basis and includes attributable VAT which cannot be recovered. The amount of the obligation can be measured reliably. Costs are allocated between charitable activities and the costs of raising funds.

1.6 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis.

Pitch	10% on cost
Plant and machinery	10% on cost

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the varying value of the asset and is recognised in net income/(expenditure) for the year.

1.7 Debtors and Creditors

Debtors and creditors are recognised at the transaction value less any impairment.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, either short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and the other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are viewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Grants		28,911	28,911	73,550
Donations	3,296		3,296	2,584
Total	3,296	28,911	32,207	76,134

4. Charitable activities

All income from charitable activities are from football training, skills training and game sessions within communities. All income received from this stream is unrestricted.

5. Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended March 2025 nor for the year ended March 2024.

6. Employees

Number of employees

	2025 Number	2024 Number
Coaching staff	10	12
Administration	1	1
Total	11	13

7. Employment Costs

	2025 £	2024 £
Wages and Salaries	141,839	111,821
Social Security Costs	11,105	7,167
Pension Costs	3,382	2,459
Total	156,326	121,447

8. Tangible Fixed Assets

	Pitch	Plant and Machinery	Total
Cost			
At 1 April 2024	305,080	31,250	336,330
Disposals	305,080	31,250	336,330
At 31 March 2025	-	-	-
Depreciation			
At 1 April 2024	183,048	31,183	214,231
Disposals	183,048	31,183	214,231
At 31 March 2025			
Carrying Amount			
At 31 March 2025	-	-	-
At 31 March 2024	122,032	67	122,099

The pitch was disposed of during the year in return for £231,184 with the loss on sale of £73,896 being taken to unrestricted reserves. Note that this is likely to be linked to restricted reserves. Any movement will be adjusted in year ended March 2026.

9. Expenditure

Other than £385 of cost in the year ended March 2025, all costs relate to charitable activities (2024: £1,462)

10. Debtors

	2025 £	2024 £
Accounts receivable	5,203	781
	5,203	781

11. Creditors: Amounts due within one year

	2025 £	2024 £
Trade Creditors	-	-
Accruals and deferred income	2,500	
Pension	2,978	
Other taxes and social security	16,986	8,288
Loan	-	91,745
	22,464	100,033