

WEST CALDER COMMUNITY EDUCATION ASSOCIATION SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 MARCH 2025

Charity No SCO49312

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WEST CALDER COMMUNITY EDUCATION ASSOCIATION SCIO  
TRUSTEES REPORT  
YEAR ENDED 31 MARCH 2025

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The Trustees present their report and financial statements for year ended 31st March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 1 January 2019).

**Our purposes and activities**

The charity is a Scottish Charity Incorporated Organisation (a SCIO) incorporated on 21 May 2019.

The charity is controlled by the trustees who meet on a regular basis to discuss the management of the charity.

**Financial Review**

The results for the period are detailed in the Statement of Financial Activities.

The trustees are satisfied with the performance of the charity during the year and with the position at 31st March 2025.

**Risk Management**

The trustees have assessed the major risks to which the trust is exposed. In particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to these risks.

**Trustees and Trustees Interests**

The present level of funding is adequate to support the continuation of activities for the foreseeable future and the trustees consider the financial position of the charity to be satisfactory.

**Reserves Policy**

All money raised for, or on behalf of the trust shall be applied to further the project of the charity and for no other purpose. Where monies are donated towards a specific project these shall be classed as Restricted Funds and shall only be applied to the specific project for which they were intended. All other monies raised or received will be classed as Unrestricted Funds and used for the objectives as detailed.

**Plans for Future Periods**

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

 TRUSTEE

DATE

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF WEST CALDER COMMUNITY ASSOCIATION, SCIO  
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the financial statements of the above charity for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet and related notes.

**Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;  
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;  
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date

29/01/2026

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2025

	Note	2025 Unrest	2025 Rest	2025 Total	2024 Total
<b>Income</b>					
<b>Incoming Resources from trading activities:</b>					
Charitable Trading	6	99,922	16,224	116,146	80,310
<b>Incoming Resources from Charitable Activities</b>					
Grants & Donations	5	413	153,544	153,957	161,047
Investment Income	4	26,730	-	26,730	21,405
<b>TOTAL INCOME</b>		<u>127,065</u>	<u>169,768</u>	<u>296,833</u>	<u>262,762</u>
<b>Expenditure On ;</b>					
Charitable Activities		162,675	253,804	416,479	189,967
Support Costs		960	-	960	900
<b>TOTAL EXPENDITURE</b>		<u>163,635</u>	<u>253,804</u>	<u>417,439</u>	<u>190,867</u>
<b>NET MOVEMENT IN FUNDS</b>	12	(36,570)	(84,036)	(120,606)	71,895
<b>Reconciliation of Funds:</b>					
Funds brought Forward	12	53,404	127,437	180,841	108,946
Transfer of Funds		(2,350)	2,350	-	-
<b>Total Funds Carried Forward</b>	12	<u>14,484</u>	<u>45,751</u>	<u>60,235</u>	<u>180,841</u>

Movements in funds are shown in the notes to these financial statements.

None of the charity's activities were acquired or discontinued during the above two financial years,

There were no recognised gains or losses in 2025 or 2024 other than the surplus for the year.

WEST CALDER COMMUNITY EDUCATION ASSOCIATION SCIO  
BALANCE SHEET AS AT 31ST MARCH 2025

	Note	<u>2025</u>	<u>2024</u>
		£	£
<b><u>TANGIBLE ASSETS</u></b>	7	251	251
<b><u>CURRENT ASSETS</u></b>			
Debtors		385	264
Stocks on Hand		1,000	1,000
Cash at Bank & on Hand		59,499	180,226 ✓
		<u>60,884</u>	<u>181,490</u>
<b><u>LIABILITIES</u></b>			
Creditors falling due within one year	8	(900)	(900)
		<u>(900)</u>	<u>(900)</u>
<b><u>NET CURRENT ASSETS</u></b>		59,984	180,590
<b><u>NET ASSETS</u></b>		<u>60,235</u>	<u>£ 180,841</u>
<b><u>THE FUNDS OF THE CHARITY</u></b>			
Restricted Funds	12	45,751	127,437
Unrestricted Fund - General	12	14,182	52,290
Designated Funds	12	302	1,114
<b><u>TOTAL FUNDS</u></b>	12	<u>60,235</u>	<u>£ 180,841</u>

These financial statements were approved by the Board of Trustees on \_\_\_\_\_ and were signed on its behalf.

TRUSTEE

DATE

NOTES TO THE ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2025

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of Preparation**

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) (effective 1 January 2019) (charities SORP FRS 102) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Calder Community Education Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions imposed by the donor or through the terms of an appeal.

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

**Expenditure Recognition**

Expenditure is recognised on an accruals basis as liability is incurred. Expenditure includes any vat which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**Allocation of Support Costs**

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

**Tangible Fixed Assets**

Depreciation of fixed assets is stated at cost less depreciation. Depreciation rates are as follows:

Equipment 25% straight line

**2 Net Incoming Resources**

This is stated after charging;

	2025	2024e
	£	£
Independent Examiners Fees	960	900

**3 Taxation**

As a charity, West Calder Community Education Association is exempt from tax on income and gains to the extent that they are applied to its charitable objects. No tax charges have arisen in the charity.

NOTES TO THE ACCOUNTS  
FOR YEAR ENDED 31ST MARCH 2025

## 4 Investment Income

	Unres'd	Rest'd	2025	2024
	£	£	£	£
Hall Lets	24,312	-	24,312	16,125
Bank Interest	2,418	-	2,418	5,280
	26,730	-	26,730	21,405

## 5 Income from Charitable Activities

	Unres'd	Rest'd	2025	2024
	£	£	£	
National Lottery Community Fund	-	12	12	54,820
West Lothian Council - Core Fund	-	-	-	25,000
West Lothian Council - Business Support	-	-	-	21,000
West Lothian Council - Summer of Fun	-	5,000	5,000	5,000
West Lothian Development Trust	-	24,380	24,380	950
R C L L D	-	57,810	57,810	-
WCHCDT Drapes & Lighting	-	2,450	2,450	-
Levenseat Trust	-	21,884	21,884	10,855
West Lothian Food Network	-	572	572	12,460
Impact Funding	-	10,500	10,500	11,658
WLVSF 23	-	12,315	12,315	-
WLVSF 25 Homework	-	813	813	-
Foundation Scotland	-	5,000	5,000	-
WLC Pensioners Grants	-	-	-	618
Robertson Trust	-	10,000	10,000	11,000
Carefs	-	2,677	2,677	6,692
Donations	-	131	131	162
Signing for Health	413	-	413	-
Other Grants	-	-	-	832
	413	153,544	153,957	161,047

## 6 Incoming Resources from Trading Activities

	Unres'd	Rest'd	2025	2024
	£	£	£	£
Brunch Club	63,650	-	63,650	49,972
Sundry Income	6,633	-	6,633	917
Annual Subscriptions	-	-	-	467
Fitness Suite & Gym Membership	-	8,869	8,869	7,639
Youth Club	-	706	706	600
Events & Activities	1,115	-	1,115	80
Groups and Classes	-	6,649	6,649	5,358
Photocopying	-	-	-	26
Community Shop	28,524	-	28,524	15,251
	99,922	16,224	116,146	80,310

**WEST CALDER COMMUNITY EDUCATION ASSOCIATION SCIO**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2025**

**7 Fixed Assets**

	Fitness Equipment £	Centre Equipment £	Total £
As at 1st April 2024	-	251	251
Additions during Year	-	-	-
Deprecation for Year	-	-	-
As at 31 March 2025	-	251	251

**8 Creditors - falling due within 12 months**

	2025 £	2024 £
Sundry Creditors & Accruals	900	900
	900	900

**9 Cash Flow**

The charity has taken advantage of the exemption provided by SORP (FRS 102) not to prepare a cash flow statement for the year.

**10 Wages and Salaries**

	2025 £	2024 £
Wages & Salaries	205,178	97,400
Pension Costs	3,190	910
	208,368	98,310

No employee earned more than £60,000 in the year.

Average number of employees was 5 (2023 - 5).

## NOTES TO THE ACCOUNTS

FOR PERIOD ENDED 31 MARCH 2025

## 12 Movement in Funds

	At 01/04/2024	Income	Expenditure	Transfer	At 31/03/25
<b>UNRESTRICTED FUNDS</b>					
General Fund	52,290	126,652	(162,410)	(2,350)	14,182
Community Events	716	-	(716)	-	-
Senior Citizens	56	-	-	-	56
Signing for Health	342	413	(509)	-	246
	53,404	127,065	(163,635)	(2,350)	14,484
<b>RESTRICTED FUNDS</b>					
50+ Bowling	335	-	(315)	-	20
After School Club	1,761	6,649	(8,410)	-	-
Arnold Clark Comm Fund	156	-	(156)	-	-
Baby & Toddler Group	52	131	(110)	-	73
Brunch Club	(3,881)	-	-	3,881	-
Carers Grant Funding	16,886	2,677	(8,210)	-	11,353
Fitness Suite	1,396	8,869	(6,880)	(3,385)	-
Fitness Suite Partnership	1,158	-	(1,158)	-	-
Fitness Suite Maint	1,513	-	(1,513)	-	-
Food Event 2022	324	-	(324)	-	-
Impact Funding	2,320	10,500	(12,820)	-	-
Levenseat Trust	(185)	21,884	(21,699)	-	-
National Lott Fund	54,820	12	(54,832)	-	-
Robertson Trust	3,267	10,000	(7,434)	-	5,833
WLDT Shop	25,000	-	(25,000)	-	-
West Lothian Dis Trust	950	-	-	-	950
WL Food Network	(2,426)	572	-	1,854	-
W L Dev Trust	24,956	24,380	(24,956)	-	24,380
WLC Summer of Fun	(1,412)	5,000	(3,588)	-	-
WLVSG 23	(3,966)	12,315	(8,349)	-	-
Youth Club	2,524	706	(2,688)	-	542
Youth Forum	1,889	-	-	-	1,889
RCLLD	-	57,810	(57,810)	-	-
Foundation Scotland	-	5,000	(5,000)	-	-
WCHCDT Drapes & Lighting	-	2,450	(2,450)	-	-
WLVSG 25 Homework	-	813	(102)	-	711
	127,437	169,768	(253,804)	2,350	45,751
<b>TOTAL FUNDS</b>	<b>180,841</b>	<b>296,833</b>	<b>(417,439)</b>	<b>-</b>	<b>60,235</b>

Unrestricted funds are funds which are available to the trustees to use within the day to day activities of the charity.

Restricted funds are funds for specific purpose as requested by the donor.

## 13 Trustee Remuneration

During the financial year ended 31st March 2024 no member of the Board of Trustees or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

WEST CALDER COMMUNITY EDUCATION ASSOCIATION SCIO

9

INCOME AND EXPENDITURE ACCOUNTFOR THE PERIOD ENDED 31 MARCH 2025

	2025	2024
	£	£
<b>INCOMING RESOURCES</b>		
Brunch Club	63,650	49,972
National Lottery Community Fund	12	54,820
WLC Core Fund	28,524	25,000
WLC Business Support	-	26,000
WLC Pensioners Grant (Brunch Club)	-	1,568
WLC Summer of Fun	16,408	-
WLVSG 25 Homework	813	-
Robertson Trust	10,000	11,000
Levensat Trust	21,884	10,855
Foundation Scotland	5,000	-
R C L L D	57,810	-
West Lothian Development Trust	24,380	-
Carers Grant Funding	2,680	6,692
Community Brew	6,125	-
Signing for Health	412	-
WCHCDT Drapes & Lighting	2,450	-
Impact Funding - Volunteer Coordinator	10,500	11,658
W L Food Network	572	12,460
Donations	131	162
Fitness Suite	10,282	7,639
Youth Club	706	600
Events & Activities	6,648	5,438
Interest Received	2,418	5,280
Community Shop	1,115	15,251
Hall Lets	24,312	16,125
Photocopying	-	26
Subscriptions	-	467
Sundry Income	1	1,749
	<u>296,833</u>	<u>262,762</u>
<b>OUTGOING RESOURCES</b>		
Payroll Costs	208,368	98,650
Brunch Club (Restricted)	46,403	31,560
Postage & Stationery	591	105
Advertising and P.R (inc website)	1,043	1,043
Centre Activities Project	23,020	8,327
Cleaning	1,006	54
Repairs and Maintenance	25,496	3,201
General Building Refurbishments	66,512	4,632
Training & Conferences	905	165
Vending Machine	1,754	2,428
Bank Charges	1,086	450
Fitness Suite	2,206	2,493
Food Shop	15,201	16,294
Membership & Licences	678	4,267
Insurances	1,522	1,567
H R Support and I T Support	6,921	4,535
Bad Debts	-	1,556
Sundry Expenses	8,594	5,547
Professional Fees	6,133	3,993
	<u>417,439</u>	<u>190,867</u>
<b><u>NET SURPLUS/(DEFICIT) FOR PERIOD</u></b>	<u>(120,606)</u>	<u>71,895</u>