West Calder High School Cares SCIO

Report and Accounts

12 Months to 30 June 2026

Scottish Charity No. SC053731

Trustees' Annual Report – 12 months to 30th June 2026

The trustees present their Report and Accounts for the West Calder High School Cares SCIO for the 12 months to 30th June 2026

Reference and Administrative Information

Charity Name	West Calder High School Cares SCIO
Charity Registration Number	SC053731
Contact Address	West Calder High School Limefield Lane West Calder EH55 8BF

Trustees and Principal Office-bearers

Chairperson:	Alison Shields
Vice Chair:	Laura Quilter – resignation 9.10.26
Treasurer:	Gaynor Eagleson
Secretary:	Leanne Fuller
Trustees:	Fiona Brockbank
	Michelle Dornan – resignation 30.6.26
	Allan Maclaughlan – resignation 7.9.26

Independent Examiner

Samuel Salia-Bao

Bankers

Bank of Scotland Plc
Direct Banking
PO Box 1000
BX2 1LB

Structure, Governance and Management

Governing Document

West Calder High School Cares charity is a SCIO registered October 2024 and is administered in accordance with its constitution.

Recruitment and Appointment of Trustees

Members of West Calder High School Cares appoint the Board and those serving on the board are referred to as the Charity Trustees. The maximum number of charity trustees per the constitution is 10. No more than 6 shall be trustees elected at each AGM and no more than 4 shall be co-opted trustees. At each AGM all charity trustees appointed by the members shall retire from office but will be eligible for re-election. The charity trustees must elect from among themselves a chairman, treasurer and secretary all of whom will cease to hold office at the conclusion of the AGM, but then may be re-elected by the charity trustees.

Operational Management

The West Calder High School Cares charity trustees meet at least every quarter to review and consider the charities activities and financial matters.

Charity Purpose

The charity purposes are:
(a) the prevention and relief of poverty among pupils, their families and the wider community in the catchment area of West Calder High School
(b), the advancement of education among pupils of West Calder High School and of the wider community in the school's catchment area
(c) the advancement of citizenship among pupils of the school and of the wider community in the school's catchment area in the catchment area of West Calder High School
(d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in the catchment area of West Calder High School
(e) the promotion of equality and diversity in the catchment area of West Calder High School
(f) the advancement of environmental protection or improvement in the catchment area of West Calder High School

Report from the Chairman

West Calder High School Cares
2026 So far.....

We managed to support 80 Young People with Xmas Presents at the end of 2025 however we are aware that for most, the start of 2026 as like any other year see's many financially struggling as they are still trying to recover form the expense of Xmas. With support from Edinburgh Airport Community Grant, we were able to provide £40 Aldi food vouchers to 25 Families to help them through January and the holiday week in Feb.

Experiences

This year we have continued Zoo Passes/Almond Valley Pass widened the network and provided experiences to families from the primaries local to West Calder
Ponton House Trust Funding provided an experience for 10 boys struggling to meaningfully engage with their learning and have opportunities to explore positive destinations. The boys engaged in the Tooled-Up Programme with the Youth Action Project which seen them have a realistic vocational experience in the community. Through this experience the boys improved their school attendance and secured vocational qualifications in Health and Safety.
Student Voice 'The guys who ran the group were sound better than being at school as this is what I want to do'

Your Future

Through the Edinburgh University Grants and The Asda Foundation, Students leaving school were supported to reduce the costs involved in pursuing their chosen career in Construction by having their Health and Safety and CSCS exams paid, this would have been a cost they would have to fund themselves. The students were also provided with a toolkit again to reduce the costs of starting in their chosen career

Good Luck Guys !!

Breakfast Bar

The Breakfast Bar launched in April in WCHS has got off to a great start – funding is not available to High Schools Students for breakfast however West Calder High School Cares along with donations from Warburtons are funding a free breakfast bar for students from 8am daily.

The student feedback speaks for itself:

S6 Student – It has given me energy this week to study

S2 Student – Tea is banging

S3 Student– I like it is nice and calm to eat breakfast

S3 Student – It saves my Parents money

S1 Student – I like spending time with my friends and getting a chance to speak to Teachers.

Many Thanks to the Staff from WCHS who volunteer to come in early to ensure that the students get a good start to their day!!

Fundraising Events

The Co Lab based in the High School continue to support the work of WCHS Cares and annually will donate their proceeds to the charity.

There have been tuckshops and dress down days supported by the students of WCHS to fundraise for the charity and recently they had ran a lunch time event to launch the World Cup with raffles, games and lots of prizes and the opportunity to support your Country by wearing their colours.

Keep your eyes peeled for more fun fundraising events.

Moving forward

Transport

One of the biggest challenges for families are the cost of trips, although we cannot fund individuals to attend trips, we are funding for 3 additional minibus drivers which will bring down the cost of the trip for individuals.

Thanks to Avril from Loganlea Miners we will be supporting families reduce the costs of the their food bill throughout summer by providing Aldi Vouchers

Your Future

We have secured funding through Foundation Scotland for the coming year to support students to increase their employability skills with the construction industry by providing toolkits when leaving school and for sewing machines to increase opportunities for students who wish to pursue a career in fashion and technology.

The Charity are currently exploring funding a vocational room for hair and beauty and health and social care which in our currently many of the students are seeking employability within once they leave school – this will provide them some experiences that they can share with future employers.

Partnership Room

RCLLD Planning and Economic Development Services have for the second year running funding a West Calder High School Cares Project.

The room will be a designated area for the Breakfast Bar and a hub for storing and displaying our Prelove Uniform/Jackets which will allow a more sensitive way of accessing these resources.

This room will be a One Stop Shop for Partners Families and Young People to come together to be supported this will include the Advice Shop/Access2Employment/healthy respect/Parent Support Groups etc. this will reduce costs for families as they will be able to access services within the one space.

As you can see it has been a busy year so far however we are keen to continue to increase opportunities and reduce costs for our Young People and their Families.

Many Thanks for all your support

Plans for the Future

Looking at 2026 and beyond the Trustees will be focusing on building the capacity of *West Calder Cares* to deliver its charitable aims and objectives.

- Working closely with WCHS we will endeavour to reduce the cost of school day for families by:
  - focusing on reducing the cost of experiences to help Young People shape their future.
  - Ensuring that Young People are equipped and ready for the school day by the provision of Uniform, Winter jackets, food vouchers.
  - Focusing on equipping young people for the future by supporting them to have the social and vocational skills required to enter the world of work – CSCS Cards, Toolkits, Vocational Experiences.
- We will continue to build on the links with each of our catchment area communities to identify and support areas of need to date we have established this through the Primary Schools
- Raise our profile by making presentations on the work of *West Calder Cares* to interest groups.
- Fundraising:
  - Working with local partners we will host within the school grounds the annual Xmas Event
  - Continue to host in school fundraising activities.
  - Continue to work with partner organizations to promote the work of *West Calder Cares.*

West Calder Cares is one of very few Charities in Scotland that supports schools and individuals reduce the cost of the school day. We will continue this work and branch out further onto the community and link with like minded charities and organisations.

Financial Review

The West Calder High School Cares SCIO's Annual Report and Accounts have been prepared under the fully accrued/SORP compliant accounts - The Statement of Recommended Practice - Accounting and Reporting by Charities.

The West Calder High School Cares SCIO made a surplus of £12,666 in the 12 months to end June 2026 (£9,003 for 9 months to June 2025). Incoming resources totalled £29,788 (£19,527 for 2024/25) and expenditure totalled £17,122 (£10,524 for 2024/25)

Income from grants and donations amounted to £22,189 (£12,384 for 2024/25) and income from fundraising activities and events £7,600 (£7,143 for 2024/25).

Restricted grant income received amounted to £21,080 (£12,384 for 2024/25) from various funder organisations enabling funded activities and programmes to commence. Details of restricted funds received during the year are included in note 13 of the note to the accounts.

Expenditure on generating funds in the year amounted to £2,676 (£1,512 for 2024/25). A further £14,446 (£9,012 for 2024/25) was expended in the delivery of charitable activities. Of total expenditure £11,423 represents expenditures against restricted grant awards received, details of restricted fund expenditures by project are included in note 13 of the note to the accounts.

Reserves Policy

The Trustees have considered the reserves required and aim to maintain free reserves in unrestricted general funds at a level which equates to six months of expenditure on general charitable activities. Based on the 12 months to June 2026 the Trustees estimate that general unrestricted reserves should be around £1,600. The balance held on reserves as of 30th June 2026 is £21,669 of which £6,518 are general unrestricted.

Statement of Trustees' Responsibilities

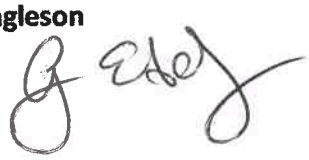
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operational existence.

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

Approved by the Trustees and signed on their behalf:

Gaynor Eagleson



Treasurer

Date: 9.10.26

Statement of Financial Activities
12 months to 30th June 2026

	Note	General Funds	Designated Funds	Restricted Funds	Total	Total
		2025-2026	2025-2026	2025-2026	2025-2026	2024-2025 (9 months)
		£	£	£	£	£
Income from:						
Generated funds						
Grants & Donations	1	1,109	0	21,080	22,189	12,384
Activities for generating funds	2	7,600	0	0	7,600	7,143
Charitable activities	3	0	0	0	0	0
Other	4	0	0	0	0	0
Total Income		**8,708**	**0**	**21,080**	**29,788**	**19,527**
Expenditure on:						
Generating funds	5	0	1,200	1,476	2,676	1,512
Charitable activities	5	3,053	1,445	9,947	14,446	9,012
Governance costs	5	0	0	0	0	0
Total Expenditure		**3,053**	**2,645**	**11,423**	**17,122**	**10,524**
Net Surplus / (deficit) - Net movement in funds		**5,655**	**(2,645)**	**9,657**	**12,666**	**9,003**
Funds brought forward from previous year		**863**	**4,450**	**3,690**	**9,003**	**0**
Funds Transferred	14	**0**	**0**	**0**	**0**	**0**
Total Funds Carried Forward	13	**6,518**	**1,805**	**13,347**	**21,669**	**9,003**

Balance Sheet **As at 30th June 2026**	**Note**	**2025-2026** **£**	**2025-2026** **£**	**2024-2025** **£**	**2024-2025** **£**
Fixed Assets / Leasehold Alterations					
Fixed Assets	7	0		0	
			0		**0**
Current Assets					
Debtors & Accrued Income	8	436		0	
Prepaid Expenses	8	0		0	
Bank and Cash	11	21,477		9,003	
			21,913		**9,003**
Less Creditors					
Falling due within 1 year	9		**244**		**0**
Net Current Assets			**21,669**		**9,003**
Less Creditors					
Falling due in more than 1 year	10		**0**		**0**
Net Assets			**21,669**		**9,003**
Unrestricted Funds					
General funds	12	6,518		863	
Designated funds	12	1,805		4,450	
			8,323		**5,313**
Restricted funds	12		**13,347**		**3,690**
Total Funds			**21,669**		**9,003**

The accounts were approved by the trustees of the West Calder High School Cares SCIO on .....

For and on behalf of the West Calder High School Cares SCIO

..... Chairman

9.10.2026

..... Treasurer

West Calder High School Cares SCIO

Accounting Policies

The principal accounting policies, which have been applied in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charites and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds or restricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund. In the 12 months to the end of June 2026 no unrestricted funds were transferred to designated funds (2024/ 2025 £4,450).

Restricted funds are funds subject to specific requirements as to their use declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

Income

All income is included in full in the Statement of Financial Activities in the period to which the charity is entitled to the income. Grants and donations are recognised on receipt either as unrestricted or restricted funds according to the terms under which the grant or donation is made and when the amount can be quntified with reasonable certainty.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

Fixed Assets, Leasehold Alterations

Fixed assets having a cost to the charity of over £250 and a useful life of at least four years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over the estimated useful life of the asset. There was no new capitalised expenditures in the 12 months to June 2026.

Taxation

The West Calder High School Cares SCIO is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

West Calder High School Cares SCIO

Notes forming part of the financial statements for 12 months to 30th June 2026

	General Funds 2025-2026	Designated Funds 2025-2026	Restricted Funds 2025-2026	Total 2025-2026	Total 2024-2025
1 Grants and Donations	£	£	£	£	£
University of Edinburgh	0	0	0	0	3,994
Society of WRI JWT Grant	0	0	0	0	1,800
West Lothian Development Trust	0	0	0	0	1,900
West Lothian _ RCLLD	0	0	436	436	1,860
The Corra Foundation _ Boost	0	0	0	0	1,500
West Calder & Harburn Community Development Trust	0	0	1,300	1,300	250
West Calder & Harburn Community Council	0	0	0	0	250
Robertson Trust	0	0	5,000	5,000	0
Stafford Trust	0	0	3,000	3,000	0
The Ponton Trust	0	0	2,242	2,242	0
Edinburgh Airport	0	0	1,000	1,000	0
West Calder High School _ Co_Lab	0	0	5,200	5,200	0
ASDA	0	0	500	500	0
Foundation Scotland	0	0	2,302	2,302	0
Donations and Other	1,109	0	100	1,209	830
Sub-total	**1,109**	**0**	**21,080**	**22,189**	**12,384**
2 Activities for Generating Funds					
Regular Fundraising Activities	7,600	0	0	7,600	7,143
Sub-total	**7,600**	**0**	**0**	**7,600**	**7,143**
3 Income from Charitable Activities					
Income from projects and events provided	0	0	0	0	0
Sub-total	**0**	**0**	**0**	**0**	**0**
4 Other Incoming Resources	**0**	**0**	**0**	**0**	**0**
Total Income	**8,708**	**0**	**21,080**	**29,788**	**19,527**

	General Funds 2025-2026	Designated Funds 2025-2026	Restricted Funds 2025-2026	Total 2025-2026	Total 2024-2025
5 Analysis of Resources Expended	£	£	£	£	£
Costs of Generating Funds					
Direct fundraising expenses	0	1,200	1,476	2,676	1,512
Fundraising activities & events	0	0	0	0	0
	0	**1,200**	**1,476**	**2,676**	**1,512**
Charitable Activities					
Activities, projects & events	2,689	1,445	9,947	14,081	9,012
Breakfast Club	278	0	0	278	0
Other Expense	86	0	0	86	0
	3,053	**1,445**	**9,947**	**14,446**	**9,012**
Governance Costs					
Ind. Examiner's / Audit Fees	0	0	0	0	0
	0	**0**	**0**	**0**	**0**
Total Expenditure	**3,053**	**2,645**	**11,423**	**17,122**	**10,524**
Net Income / (Expenditure)	**5,655**	**(2,645)**	**9,657**	**12,666**	**9,003**

6 Trustee Remuneration and Related Party Transactions

During the year, no trustees received payment for providing services to the charity.

7 Fixed Assets

	30/06/2026 £	30/06/2025 £
During the year, there were no asset purchases.	0	0

8 Debtors, Accrued income & Prepayments

	30/06/2026 £	30/06/2025 £
Amount due from Grant Funder organisation	436	0

9 Creditors, payable in less than 1 year

	30/06/2026 £	30/06/2025 £
Amounts due not invoiced	244	0

10 Creditors, payable in more than 1 year

	30/06/2026 £	30/06/2025 £
As of end year there were no creditors falling due in more than 1 year.	0	0

11 Bank and Cash

	30/06/2026 £	30/06/2025 £
Current Account	20,512	8,817
Cash on Hand	965	186
	21,477	**9,003**

12 Analysis of Net assets

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fixed Assets	0	0	0	0
Current Assets	6,518	1,805	13,347	21,669
Long Term Liabilities	0	0	0	0
TOTAL NET ASSETS AS AT 30/06/2026	**6,518**	**1,805**	**13,347**	**21,669**

13 Movement in Funds

	B/FWD As at 1st Jul-25 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 30th Jun-26 £
Restricted Funds					
University of Edinburgh _ **Poverty Project**	981	0	(982)	0	(1)
Society of WRI JWT Grant _ **Residential Camp**	1,800	0	0	0	1,800
W Lothian Dev Trust _ **Christmas Give Away**	860	0	(860)	0	0
W Lothian _ RCLLD _ **Positive Intervention Project**	21	436	(457)	0	(0)
The Corra Foundation _ **Zoo Passes**	0	0	0	0	0
W Calder & Har Com Dev Trust _ **Christmas Giveaway**	23	1,300	(823)	0	500
W Calder & Har Com Council _ **Christmas Giveaway**	5	0	(5)	0	0
Robertson Trust _ **Staffing & Admin**	0	5,000	(2,958)	0	2,043
Stafford Trust _ **Staffing & Consulting**	0	3,000	(1,476)	0	1,524
The Ponton Trust _ **Tooled Up Project**	0	2,242	(2,242)	0	0
Edinburgh Airport _ **Christmas Gift Cards**	0	1,000	(1,000)	0	0
W Calder High School _ Co_Lab_ **Pupil Experiences**	0	5,200	0	0	5,200
ASDA _ **Tool Kits**	0	500	(500)	0	(0)
Foundation Scotland_ **Sewing Machines & Tool Kits**	0	2,302	(22)	0	2,280
Donations and Other	0	100	(100)	0	0
Total Restricted Funds	**3,690**	**21,080**	**(11,423)**	**0**	**13,347**
Unrestricted Funds					
General	863	8,708	(3,053)	0	6,518
Designated	4,450	0	(2,645)	0	1,805
Total Unrestricted Funds	**5,313**	**8,708**	**(5,699)**	**0**	**8,323**
Total Funds	**9,003**	**29,788**	**(17,122)**	**0**	**21,669**

14 Unrestricted funds _ Designated projects

	B/FWD As at 1st Jul-25 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 30th Jun-26 £
School Clothing Fund	2,000	0	(898)	0	1,102
Consultant Fees for year	1,200	0	(1,200)	0	0
Prize and Event Costs	1,250	0	(547)	0	703
	4,450	**0**	**(2,645)**	0	**1,805**

APPENDIX 3

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name: **West Calder High School Cares SCIO**

Registered charity number: **SC 053731**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	07	2025	to	30	06	2026

Set out on pages **One to Eleven** (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed:** [signature] **Date:** 30 | 09 | 26

Name: SAMUEL SALIA - BAO

Relevant professional qualification(s) or body (if any): CIMA

Address: 4 MOSSEND GARDENS
WEST CALDER
EH55 8UX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose