

Company registration number SC333645 (Scotland)

Charity registration number SC026347 (Scotland)

WEST LOTHIAN YOUTH ACTION PROJECT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WEST LOTHIAN YOUTH ACTION PROJECT

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WEST LOTHIAN YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity engages with those young people who are isolated or disengaged from mainstream education and youth services, through its detached youth work, early intervention (1-1 support), groupwork programmes, befriending and other support services. The work of the organisation also includes practical skills training, music tuition, and community-based opportunities for young people. To ensure an integrated approach to improving the lives of young people, the organisation also engages with the families and carers. To maximise the impact of our work we also involve young people in Intergenerational and Community Projects, expanding this year with a broader emphasis on environmental and climate change work.

These activities are created in response to needs identified by professionals working in the field of Youth work, Social Care, Education and Community Safety fields, also in response to service gaps highlighted by young people and through community consultations. It also provides West Lothian Council and other interested bodies with the issues and concerns raised by young people who might not otherwise be heard.

The services provided by the charity will:

- Be complementary and/or in partnership with statutory provision.
- Provide planned, preventative activities for young people including advice, training, guidance, advocacy and support, leading them to make improved decisions and positive life choices,
- Raise awareness of personal, family and community issues by providing education, training encouragement, social opportunities helping to reduce inequalities.
- Provide practical help and services appropriate to the young people, families and wider community particularly responding to current emerging trends.
- Assist young people to improve their well-being, increase resilience, continue raising aspirations and support to become active citizens.

The organisations core objectives are to provide support, information, and training opportunities for young people. Reducing involvement in crime, risk of harmful and anti-social behaviour, improve wellbeing, increase employability skills and to build strong partnerships through our community detached work, which has been commissioned through West Lothian Council. We entered a contract for this work in October 2024 working in collaboration with members of the Community Safety Partnership, W.L Council services, Police and the Scottish, Fire and Rescue Service. In addition, we remain active members of the Food Network, reducing food poverty and continue to provide a community fridge and wellbeing support to communities who are experiencing hardship due to the cost-of-living increase.

The Mission Statement of the charity is as follows:

"Your choice, your chance, your future, offering young people the chance to advance."

The project explicitly aims to support young people primarily between the ages of 8-21 years, who find themselves excluded, at risk of, or involved in crime, are experiencing difficulties within the education system, are unemployed, have problems with substance use, experience poor mental health, emotional or relationship difficulties, and those who wish to engage in constructive action and new opportunities to improve their personal circumstances. Where appropriate and if resources allow the organisation will provide continued support for those young people aged 22-25 years within aspects of our work, in line with the Children & Young People (Scotland) Act.

WEST Lothian YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The charity has continued its professionalism and achievements in the sector continuing as an active partner in a number of strategic groups within West Lothian Council, the Children & Families Strategic Planning group, the Early Intervention and Prevention substance group, the Wellbeing Recovery groups and various regeneration and community planning structures.

The organisation continues to Chair the Children & Families Third Sector Forum, an active subgroup of the wider Third Sector Strategic Group. By providing an active role in the previously mentioned and other structures, our organisation provides a pivotal connection between young people, families, the wider community and the vast range of professionals and services involved in the wellbeing of Children, Young People and Families in West Lothian. Mental Health remains high on the agenda for WL Council/ NHS and the third sector.

We have been fortunate to continue our involvement in West Lothian Mental Health Operational group. We also engage and collaborate with national youth-based organisations, such as Youth Scotland, Young Scot, and Youthlink Scotland.

The charity impacts on the lives of young people and the communities of West Lothian in many positive ways, outcomes achieved by our service users are detailed below:

- Service users see an increased levels of self-confidence.
- Reduced involvement in crime, assisting creating safer communities.
- Increased involvement in positive activities
- Uptake of new opportunities, education, and training.
- Improved attendance at school
- Reduced risk-taking behaviour and substance use.
- Increased involvement with other youth service providers
- Increased number of those involved in volunteering.
- Improved level of mental health and wellbeing
- Gained further education and employment skills.
- Improved environments and community spaces
- Reduction in food poverty

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Financial review

The charity generated an unrestricted surplus of £6,295 (2024 : surplus £25,763) and a restricted surplus of £42,615 (2024 : deficit £72,492) for year ended 31 March 2025. As at 31 March 2025 reserves carried forward were £42,766 (unrestricted) and £96,975 (restricted) which the trustees consider satisfactory.

Reserves Policy

The trustees are mindful of the need to commit to a formal reserves policy going forward and recognise their responsibility in setting a minimum level of reserves, considering the guidance of three months operating costs. As registered members with OSCR, Trustees and senior staff have acted on advice to reduce expenditure ensuring the organisation increased reserves. It remains the intention of the organisation to continue to attract new project funding, however, as with many organisations, the central core operational costs continue to present challenges.

The Board of Trustees and advisors continue striving to improve the economic management within the charity, supporting the Project Director and senior staff to attract additional funding, improve income generation and create a more secure position for the Youth Action Project.

WEST Lothian YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Plans for future periods

A key aspect for the charity this year has been to consolidate our existing services in addition to exploring the partnerships that we have successfully navigated, working together to ensure these continue, given the ever-challenging financial climate. Our ability to respond to the needs of West Lothian's most vulnerable families and young people in partnership with statutory and third sector organisations supports the credibility and commitment of the organisation. The organisation currently represents the third sector in the Children and Families Strategic Planning group and is Chair of the Children and Families Third Sector Forum, we are also members of the Mental Health Operation Group, working collaboratively to ensure that Children and Families can navigate smoothly through the process of accessing support. We will continue to adopt a trauma informed approach throughout our services.

It remains the intention of the charity to continue diversification of funding streams, reducing the dependency upon grant funding from the Local Authority. We have secured a contract through a tender process to deliver detached streetwork throughout West Lothian. Appropriate applications will be made to external funders, where possible with partner organisations to maximise the impact of the services offered. We continue to deliver targeted 1-1 early intervention work and joint work with W.L Council's Youth Justice, Assess and Connect team. Funded by the Whole Family Wellbeing Fund, delivering a new level of Early Intervention Service for young people and their families who were previously considered too low tariff for a service to be offered. This work includes 1-1 work and the development of a contextualised safeguarding approach to work with young people at risk. The impact of the work is being monitored, the stories coming from young people are already demonstrating the need for the project and the use of Youth Star will evidence the measures of success.

Our partnership project with WLDAS and Circle, Wraparound, continues to flourish with a second-year report provided to Corra, the grant funders, being very favourably received. Our two youth workers have been busy offering an education, advice and support service to young people, families and professionals experiencing challenges with the wide-ranging impact of substance use. Year two of the project has seen us develop our knowledge on the trends and patterns of substance use amongst young people and broadened the provision of diversionary approaches of working with young people and families.

The detached street work provision remains in high demand, we aim to continue the excellent relationship we have with partners involved in the Community Safety Partnership.

Our alternative education programmes such as Tooled Up Practical skills group and Outdoor programmes continue to produce excellent results for young people who struggle with mainstream subjects, we are increasing the number of young people achieving e learning modules as well as skills to improve their access into further education or employment. We are delighted to receive financial support through some of our high schools enabling us to create programmes to suit the needs of targeted pupils. Our aim is to collaborate closely with all High schools to ensure excellent communication routes.

The Roots Project, a third sector partnership continues to provide support to children, young people and families experiencing poor mental health. As a partner WLYAP continue this work to reduce the need for children requiring referrals to CAMHS and offering families a wider choice of interventions. Our work contributes to the whole family, early intervention approach adopted by the organisations involved. The strong link developing with WLC Listen and Link service this year ensures a broad pathway of support for families in West Lothian. Partners were delighted to have received a further year's funding from the Scottish Government for 2024 -25.

We are continuing our excellent relationship with Almond Housing Association, and Spark, delivering the Working Together Project funded by Investing In Communities funding from the Scottish Government. Our Community Champion and part time gardener have made a significant difference to the community gardening spaces, local food production and the engagement of local volunteers in workshops and community events, improving the lives of community members and pupils from the local schools in Craigshill, one of West Lothian's most disadvantaged communities.

Another successful partnership has been the Cashback, Connecting Communities Project, fronted by the Larder, with West Lothian College and Project Scotland, we are delivering an innovative project improving education and opportunities for young people at considerable risk of, or being involved in crime.

WEST LoTHIAN YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

Our charity has a wealth of experience in supporting young people who have had significant childhood trauma, isolation, poor family and peer relationships and anxiety. We will continue to be members of the Wellbeing Recovery Group and other networks ensuring that the Early Intervention and Prevention approaches are of primary importance going forward. The work of our Integr8 befriending team continues to reduce the isolation of some of West Lothians most marginalised young people.

Addressing mental health will continue to be an intrinsic aspect of our work in the coming year, staff are experienced to manage the complex situations that young people and families are currently facing; regular staff and volunteer training will continue to be a priority. The diverse opportunities that we offer, including our befriending service, a practical skills programmes, drop-in youth groups, and music sessions all contribute to improved mental wellbeing.

We continue to move forward with the ever-increasing demand on data collation. We collect data information using JotForm, making it easier for staff to input data electronically. We use the FORT system adopted by W L Council, as part of our involvement in the Food Network.

We continue to improve our communications system whilst being mindful of the demand and our restricted budgets.

Developing the trading arm of the organisation will be a priority in the coming year, building on our income generation gained from the purchasing of services and learning from our partners within the Social Enterprise network.

We will continue positive partnerships with many other third sector organisations to maximise the benefits and opportunities for our young people and communities. We aim to commit time where possible to the locally based regeneration groups. This localised work will contribute to environmental regeneration, reducing inequalities, reduction of food poverty and provision of a community voice.

Trustees are committed to ensure the core of the organisation is funded adequately to support our wider project work.

It is the intention of the Trustees, advisors, staff team, and volunteers to maintain the high quality of our work in the coming years. To ensure a high standard of delivery and best practice in the coming year, we will review our governance structures, seek to recruit new trustees and review our policies and procedures in line with the Scottish governance code for the third sector.

Structure, governance and management

The company was registered as a charity on 24th April 1997. The charity was incorporated as a Company Limited by Guarantee on 8th November 2007.

WEST LOTHIAN YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Addison
Mr I Colquhoun
Mrs M Doull (resigned 24th October 2025)
Ms J Turner
Ms L Waddell (resigned 16th July 2025)
Mr M Weigt
Mrs H Wilson (resigned 30th October 2024)
Mr T Tang (resigned 26th October 2024)
Mrs L Walker (appointed 14th March 2026)

Charity Registration Number SC026347

Company Registration Number SC333645

Principal Office & Registered Office

Craigsfarm Campus,
Maree Walk,
Craigshill,
Livingston
EH54 5BP

Bankers

Royal Bank of Scotland,
4 Almondvale South,
Livingston
EH54 6NB

Trustee Recruitment and Training

Trustees are recruited from a variety of partner agencies, individual professionals, and young people from West Lothian, to ensure a wide range of knowledge, advice and expertise is provided to the charity.

Trustees are approved at the Annual General Meeting; existing members are called to resign on an annual basis but may also stand for re-election. New Trustees may be appointed at any time throughout the year if appointment is approved by a majority of other Trustees. The charity can appoint a maximum of twelve Trustees, including Office Bearers and must have a minimum of four. New Trustees present their reasons for applying as a Trustee and experience that they can offer to the existing members and the charity prior to selection, if appointed a short induction process is conducted. We welcome applications from people wishing to join our Board of Trustees at any time throughout the year.

The Trustees hold regular meetings, approximately six times per year and an Annual General Meeting. Additional meetings can be called, or subgroups formed to address specific issues. Following the pandemic Trustees meetings were held virtually, the memorandum and articles of association has been amended to reflect the legality of this practice, approved at the AGM in March 2021. Meetings during 2022-23 moved to the option of hybrid, online or in person meetings to allow a choice of engagement. This process continues to be operated by the organisation.

Trustees are responsible for the activities of the charity, providing an informed overview, both critical and supportive, setting the strategic direction and overarching management of the organisation. They are responsible for monitoring the financial position of the company.

Trustees, undertake an induction process, including information on 'Role of the Trustee' in accordance with OSCR guidelines, and are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Decisions require a quorum of four trustees in attendance at meetings. If a meeting is not quorate, written/ email consent is gained by absent trustees for decisions to be approved and acted upon.

The Project Director acts as the Secretary for the Board of Directors and is responsible for the day-to-day management of the charity, staff and services provided, leading the committed staff team in delivering a high-quality service.

WEST LOTHIAN YOUTH ACTION PROJECT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of West Lothian Youth Action Project 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and 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) 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.

Auditor

Thomson Cooper were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Ms L Walker

27 March 2026

WEST LoTHIAN YOUTH ACTION PROJECT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WEST LoTHIAN YOUTH ACTION PROJECT

Opinion

We have audited the financial statements of West Lothian Youth Action Project for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- 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.

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 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.

WEST LoTHIAN YOUTH ACTION PROJECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST LoTHIAN YOUTH ACTION PROJECT

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 requires 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 statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 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.

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 grant income and the posting of transactions to the correct funds. We discussed these risks with management, designed audit procedures to test the timing and existence of donations and grant income, including reviewing of grant paperwork and terms and conditions, reviewing the allocation of costs against the correct funding and reviewed areas of judgement for indicators of management bias.

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 focused on specific laws and regulations which may have a direct material effect on the financial statements or operation of the charity, including the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

We assessed the extent of compliance of the laws and regulations identified above by inspecting any legal correspondence and making enquiries of management.

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

WEST LoTHIAN YOUTH ACTION PROJECT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST LoTHIAN YOUTH ACTION PROJECT

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 company.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees. To address the risk of fraud we identified internal controls established to identify risk, performed analytical procedures to identify unusual movements, assessed any judgements and assumptions made in determining accounting estimates, reviewed journal entries for unusual transactions and identified related parties.

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.

Other matters

We were engaged to audit the financial statements of West Lothian Youth Action Project for the year ended 31 March 2025. We were not engaged to audit, nor did we audit, the financial statements of West Lothian Youth Action Project for the year ended 31 March 2024. Those financial statements were not audited.

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 auditor's 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.



Fiona Haro (Senior Statutory Auditor)

For and on behalf of Thomson Cooper, Statutory Auditor

Chartered Accountants

Date: 30-03-26.....

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.

WEST LOTHIAN YOUTH ACTION PROJECT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	236,348	1,815	238,163	193,542	-	193,542
Charitable activities	3	-	374,528	374,528	-	251,902	251,902
Other income	4	2,249	-	2,249	37,391	-	37,391
Total income		<u>238,597</u>	<u>376,343</u>	<u>614,940</u>	<u>230,933</u>	<u>251,902</u>	<u>482,835</u>
Expenditure on:							
Charitable activities	5	236,010	330,020	566,030	205,170	324,394	529,564
Total expenditure		<u>236,010</u>	<u>330,020</u>	<u>566,030</u>	<u>205,170</u>	<u>324,394</u>	<u>529,564</u>
Net income/(expenditure)		2,587	46,323	48,910	25,763	(72,492)	(46,729)
Transfers between funds		3,708	(3,708)	-	-	-	-
Net movement in funds	7	6,295	42,615	48,910	25,763	(72,492)	(46,729)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>36,465</u>	<u>54,360</u>	<u>90,825</u>	<u>10,702</u>	<u>126,852</u>	<u>137,554</u>
Fund balances at 31 March 2025		<u>42,760</u>	<u>96,975</u>	<u>139,735</u>	<u>36,465</u>	<u>54,360</u>	<u>90,825</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST LOTHIAN YOUTH ACTION PROJECT

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	97,690		57,961	
Cash at bank and in hand		208,280		51,394	
		<u>305,970</u>		<u>109,355</u>	
Creditors: amounts falling due within one year	12	(166,235)		(18,530)	
Net current assets			139,735		90,825
			<u><u>139,735</u></u>		<u><u>90,825</u></u>
The funds of the charity					
Restricted income funds	15		96,975		54,360
Unrestricted funds	16		42,760		36,465
			<u>139,735</u>		<u>90,825</u>
			<u><u>139,735</u></u>		<u><u>90,825</u></u>

The financial statements were approved by the trustees on 27 March 2026

Lee-Ann Walker

Ms L Walker

Company registration number SC333645

WEST LOTHIAN YOUTH ACTION PROJECT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		156,886		(64,705)
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			156,886		(64,705)
Cash and cash equivalents at beginning of year			51,394		116,099
Cash and cash equivalents at end of year			208,280		51,394

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

West Lothian Youth Action Project is a private company limited by guarantee incorporated in Scotland. The registered office is Craigsfarm Campus, Maree Walk, Livingston, West Lothian, EH54 5BP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

WEST Lothian YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's 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.

1.9 Retirement benefits

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	223	150	373	3,542	-	3,542
Grants	236,125	1,665	237,790	190,000	-	190,000
	<u>236,348</u>	<u>1,815</u>	<u>238,163</u>	<u>193,542</u>	<u>-</u>	<u>193,542</u>
Grants						
West Lothian Council - Streetworks	190,000	-	190,000	190,000	-	190,000
Other	46,125	1,665	47,790	-	-	-
	<u>236,125</u>	<u>1,665</u>	<u>237,790</u>	<u>190,000</u>	<u>-</u>	<u>190,000</u>

3 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
West Lothian Youth Action Projects		
Performance related grants	<u>374,528</u>	<u>251,902</u>

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities (Continued)

Performance related grants analysis

	2025 £	2024 £
Wraparound	80,430	47,734
Growing Together	73,817	52,515
Whole Family Wellbeing Fund	40,890	-
Roots(Children 1st)	30,950	24,576
Cashback Community Connections	22,213	13,690
Early Intervention	16,249	16,249
Food Network	14,000	18,504
Other	95,979	78,634
	<u>374,528</u>	<u>251,902</u>

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Management Fee	-	19,368
Generated Income	2,249	18,023
	<u>2,249</u>	<u>37,391</u>

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Direct costs		
Staff costs	407,276	362,312
Other Costs	73,820	81,418
	<u>481,096</u>	<u>443,730</u>
Share of support and governance costs (see note 6)		
Support	76,534	83,194
Governance	8,400	2,640
	<u>566,030</u>	<u>529,564</u>
Analysis by fund		
Unrestricted funds	236,010	205,170
Restricted funds	330,020	324,394
	<u>566,030</u>	<u>529,564</u>

6 Support costs allocated to activities

		Total 2025 £	Total 2024 £
	Basis of allocation		
Office Accom & Equipment	<i>Direct</i>	53,386	61,503
Office Expenses	<i>Direct</i>	9,494	12,299
Professional Fees	<i>Direct</i>	13,654	9,392
Governance		8,400	2,640
		<u>84,934</u>	<u>85,834</u>
Governance costs comprise:		2025 £	2024 £
Audit fees		8,400	2,640
		<u>8,400</u>	<u>2,640</u>

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	8,400	2,640
		<u> </u>	<u> </u>

8	Trustees
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9

Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	2	2
Administration	1	1
Field Workers	18	19
Trainee	1	1
Total	22	23

Employment costs	2025	2024
	£	£
Wages and salaries	363,458	332,348
Social security costs	28,391	20,404
Other pension costs	15,427	9,560
	<u> </u>	<u> </u>
	407,276	362,312
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	79,258	62,301
	<u> </u>	<u> </u>

Key Management Personnel consisted of the Director, Deputy Director and Payroll Administrator.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	65,915	48,521
Prepayments and accrued income	31,775	9,440
	<u>97,690</u>	<u>57,961</u>

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		6,292	5,340
Deferred income	13	139,607	-
Trade creditors		-	2,938
Other creditors		8,936	4,751
Accruals		11,400	5,501
		<u>166,235</u>	<u>18,530</u>

13 Deferred income

	2025 £	2024 £
Other deferred income	139,607	-
	<u>139,607</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	139,607	-
	<u>139,607</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	139,607	-
	<u>139,607</u>	<u>-</u>
Deferred income at 31 March 2025	<u>139,607</u>	<u>-</u>

The deferred income relates to monies received in the year for projects starting in April 2025.

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	15,427	9,560
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Armadale Youth Space	-	7,429	(2,796)	-	-	4,633
Blackburn Drop In	-	8,241	(5,446)	-	-	2,795
Climate Action	119	1,730	(119)	-	-	1,730
Comfy Space Project	4,230	-	(1,281)	-	-	2,949
Comm Choices Youth Work	4,360	-	(279)	(4,081)	-	-
Cashback Community Conn's	719	22,213	(22,606)	-	-	326
Early Intervention	-	16,249	(13,247)	-	-	3,002
Food Network	1,580	15,400	(14,718)	-	-	2,262
Girls Group	826	-	-	-	-	826
Growing Together	9,432	73,817	(78,744)	-	-	4,505
Outdoor Projects (AHA)	4,839	14,000	(16,103)	-	-	2,736
Roots (Children 1st)	574	30,950	(30,275)	-	-	1,249
Schools - Alt Prog	2,907	45,294	(38,245)	-	-	9,956
Summer of Play	-	4,976	(4,976)	-	-	-
Wee Desk (Blackburn)	1,886	-	(1,884)	(2)	-	-
Wraparound	16,772	80,430	(75,465)	-	-	21,737
Wraparound Activity	3,723	-	(524)	-	-	3,199
Young Persons Guarantee	2,393	-	(2,053)	(340)	-	-
A for A/Integr8	-	8,300	(5,990)	-	-	2,310
ACT WFWF	-	-	-	-	-	-
Whole family Wellbeing Fund	-	40,890	(13,529)	-	-	27,361
Alliance (Health and Social Care)	-	7,072	(1,673)	-	-	5,399
CAB Tooled Up	-	-	(37)	37	-	-
RCLLD Blackburn Community Garden Project	-	(648)	-	648	-	-
Community Action Blackburn	-	-	(30)	30	-	-
	<u>54,360</u>	<u>376,343</u>	<u>(330,020)</u>	<u>(3,708)</u>	<u>-</u>	<u>96,975</u>

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Armadale Youth Space	(1,014)	9,690	(8,676)	-	-	-
Ash Schotland (NHS)	2,082	-	(2,082)	-	-	-
Blackburn Drop In	-	6,593	(6,593)	-	-	-
Blackburn Comm Garden	-	5,562	(5,562)	-	-	-
Burnhouse Skills Centre	-	12,515	(12,515)	-	-	-
Climate Action	-	5,000	(4,881)	-	-	119
Comfy Space Project	4,230	-	-	-	-	4,230
Comm Choices Youth Work	4,360	-	-	-	-	4,360
Cashback Community Conn's	-	13,690	(12,971)	-	-	719
Early Intervention	4,155	16,249	(20,404)	-	-	-
Food Network	2,194	18,504	(19,118)	-	-	1,580
Girls Group	1,261	-	(435)	-	-	826
Growing Together	5,801	52,515	(48,884)	-	-	9,432
Outdoor Projects (AHA)	1,199	8,000	(4,360)	-	-	4,839
Roots (Children 1st)	15,666	24,576	(39,668)	-	-	574
Schools - Alt Prog	12,792	24,140	(34,025)	-	-	2,907
Summer of Play	-	4,824	(4,824)	-	-	-
Whole Family Wellbeing	-	2,110	(2,110)	-	-	-
Town Centre (C'hill 1)	1,286	-	(1,286)	-	-	-
Town Centre (C'hill 2)	5,227	-	(5,227)	-	-	-
Wee Desk (Blackburn)	4,767	-	(2,881)	-	-	1,886
Wraparound	45,696	47,734	(76,658)	-	-	16,772
Wraparound Activity	4,180	-	(457)	-	-	3,723
Young Persons Guarantee	12,970	200	(10,777)	-	-	2,393
	<u>126,852</u>	<u>251,902</u>	<u>(324,394)</u>	<u>-</u>	<u>-</u>	<u>54,360</u>

WEST Lothian YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

Armadale Youth Space - youth work and community space shared with Circle West Lothian

Ash Scotland - Specific one off funding to deliver a project highlighting the risks of smoking

Blackburn Drop In - young people support by Community Action Blackburn

Blackburn Community Garden was funding to develop the bolder community garden in Blackburn in partnership with Community Action Blackburn

Burnhouse Skills Centre - partnership work with WLC I.S.S/Skills Centre - Alternative education packages

Climate Action - eco development fund through Climate Action Network to improve the community garden spaces in Craigshill

Comfy Space Project (Blackburn) - WLC community choice funding - provision of a safe place for community support and information in Blackburn

Community Choices Youth Work - fund to provide staff support and resources for youth work in Craigshill - ongoing project, premises issues delayed project

Early Intervention - targeted 1-1 support for young people

Food Network - funds to support staff and resources to deliver a community fridge facility to address food poverty in Craigshill and emergency provision

Girls Group - WLC service level agreement to provide young womens work

Growing Together - Partnership initiative with Almond Housing Association (Scottish Government Funds) providing the residents of Craigshill with community growing and cooking project

Roots - partnership with third sector organisations to provide family based mental health interventions

Outdoor Projects - Almond Housing funding to support local community gardens

School Services - WLC Education Services provision of bespoke alternative education projects

Summer of Play was a Scottish Government Initiative providing funds to Councils who allocated organisations with funds to provide targeted children, young people and families with fun activities and access to healthy food during the school summer holidays

Town Centre Fund (Craigshill) - Scottish Government/WLC Fund to support the development of the urban spaces project in Craigshill

Wee Desk - funds to provide a creative music project in Blackburn

Whole Family Wellbeing was funding allocated to Councils to distribute to organisations working in partnership to deliver projects that will improve the lives and wellbeing of families. WLYAP have funding to increase the delivery of targeted 1-1 support to young people, reducing risk and anti-social behaviour

Wraparound - new partnership project with West Lothian Drug and Alcohol Service and Circle West Lothian - CORRA and WLADP funding to provide information and diversion from substance use

Wraparound Activity Fund - WL Whole Family Support PSP Funding for activity resources to compliment the Wraparound service

Young Persons Guarantee - Employability Fund to provide targeted skills training

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

CashBack Community Connections - A 3 year partnership project funded by CashBack for Communities. The Larder as the Lead partner will collaborate with W.L Youth Action Project, W.L College and Project Scotland to deliver a variety of programmes to reduce young people's offending, improve their engagement with school and further employment opportunities through mentoring.

Awards for All - A grant awarded for our INtegr8 programme to support volunteer expenses and costs for young people matched with Befrienders to participate in activities.

Alliance - Self Management Fund - A grant to create and deliver Digital support and an information tool for young people and adults requiring access to resources and support around the issue of substance use.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General Funds	36,465	238,597	(236,010)	3,708	42,760
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	10,702	230,933	(205,170)	-	36,465

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	42,760	96,975	139,735
	42,760	96,975	139,735
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	36,465	54,360	90,825
	36,465	54,360	90,825

WEST LOTHIAN YOUTH ACTION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

During year ended 31 March 2025 there were no transactions with parties that the trustees deemed to be related (2024 - no transactions).

19 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus/(deficit) for the year	48,910	(46,729)
Movements in working capital:		
(Increase) in debtors	(39,729)	(11,330)
Increase/(decrease) in creditors	8,098	(6,646)
Increase in deferred income	139,607	-
Cash generated from/(absorbed by) operations	<u>156,886</u>	<u>(64,705)</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.