

THE BOGHALL DROP IN CENTRE  
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 31ST MARCH 2026

Company No SC 340908  
Charity No SC036080

**THE BOGHALL DROP IN CENTRE**  
**TRUSTEES REPORT**  
**YEAR ENDED 31 MARCH 2026**

The directors present their report and financial statements for the year ended 31 March 2026.

**Reference and Administrative Information**

Charity Name	The Boghall Drop In Centre
Charity Registration Number	SC036080
Company Registration Number	SC340908
Principal Office and Registered Office	Boghall Community Wing, Marina Road, Bathgate, EH48 1SR

**Trustees**

The directors of the charitable company are trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The directors serving during the year ended were as follows;

L Barnes  
V Dunnett  
I Flannigan  
G Gray  
E Kerr  
L Kerr  
N McNee (resigned 14/05/2025)  
M McPhillips  
J Prentice

<b>Independent Examiner</b>	Brian Maloney, FCCA, 15a West End, West Calder EH55 8EH
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<b>Bankers</b>	Virgin Money, Cairngorm House, Almondvale Boulevard, Livingston EH54 6QL
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**THE BOGHALL DROP IN CENTRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ended 31 March 2026 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting & 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).

**Our purposes and activities**

The purpose of the charity is the provision of a drop in centre at Boghall, Bathgate as a focal point for community development and activities.

**Financial Review**

The results for the year are detailed on the Statement of Financial Activities.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2026.

**Reserves Policy**

The trustees wish to maintain general funds at a level to provide sufficient funds to meet liabilities and to continue to make charitable expenditure amounting to at least the current level.

**Risk Management**

The trustees are assessing the major risks to which the charity is exposed, in particular those relating to its operations and finances, in order to put systems in place to mitigate exposure to the major risks.

**Plans for the Future**

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

**Trustees Induction and Training**

Most trustees are already familiar with the practical work of the charity. Additionally members are invited to meet with the directors and are given the previous year's minutes of meetings, Memorandum and Articles of Association, latest financial statements, major reports and also the booklet 'Guidance for Charity Trustees' produced by OSCR. The booklet fully outlines the duties and responsibilities of Charity Trustees in Scotland.

**THE BOGHALL DROP IN CENTRE****REPORT OF THE TRUSTEES (Cont'd)**  
**YEAR ENDED 31ST MARCH 2026****Achievements and Performance**

During the year ended 31 March 2026 the charity operated with 15 restricted funds with a further 18 designated funds. An overall deficit of £18,857 was incurred but reserves at 31 March 2026 were a healthy £31,089 (2025 - £49,946).

**Responsibilities of Board of Management**

The board of directors (who are also trustees of the charity for the purposes of charity law) are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the net income and expenditure, for the financial year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 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.

**Members of the Management Committee**

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out in page 1.

Trustee



Date

27.05.2026

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE BOGHALL DROP IN CENTRE  
FOR THE YEAR ENDED 31ST MARCH 2026**

I report on the financial statements of the above charity for the year ended 31 March 2026 which comprise 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.

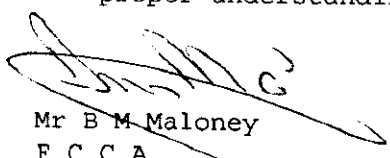
**Basis of Independent Examiner's statement**

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 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:

- (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 8 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.

  
Mr B M Maloney  
F.C.C.A.,  
On behalf of Brian Maloney & Co,  
15a West End,  
West Calder  
EH55 8EH

Date

27/03/2026

THE BOGHALL DROP IN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2026

		<u>2026</u>	<u>2026</u>	<u>2026</u>	<u>2025</u>
		£	£	£	
	Note	Unrest	Rest	Total	Total
<b>Income:</b>					
<b>Income from Charitable Activities</b>					
Grants	4	-	46,640	46,640	76,349
<b>Income from other trading activities</b>					
Other Income	5	29,233	-	29,233	32,831
<b>Total Income</b>		<u>29,233</u>	<u>46,640</u>	<u>75,873</u>	<u>109,180</u>
<b>Expenditure On:</b>					
<b>Charitable Activities</b>					
Charitable Projects	6	25,525	68,201	93,726	87,537
Support Costs	6	936	-	936	900
<b>Total Expenditure</b>		<u>26,461</u>	<u>68,201</u>	<u>94,662</u>	<u>88,437</u>
<b>Net Income/(Expenditure) and Net Movement in Funds</b>		<u>2,772</u>	<u>(21,561)</u>	<u>(18,789)</u>	<u>20,743</u>
<b>Reconciliation of Funds</b>					
Funds Brought Forward	12	17,670	32,276	49,946	29,203
Funds Transfer		306	(306)	-	-
<b>Funds Carried Forward</b>	<u>12</u>	<u>20,748</u>	<u>10,409</u>	<u>31,157</u>	<u>49,946</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by OSCR and is reconciled to the total funds as shown in the Balance Sheet on page 6 as required by the said statement.

All activities derive from continuing activities.

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

The notes on pages 7 to 11 form part of the accounts.

THE BOGHALL DROP IN CENTREBALANCE SHEET AS AT 31ST MARCH 2026

	Note	2026	2025
		£	£
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	7	636	748
<b><u>CURRENT ASSETS</u></b>			
Cash at Bank & in Hand		31,722	50,467
<b>TOTAL CURRENT ASSETS</b>		<u>31,722</u>	<u>50,467</u>
<b><u>LIABILITIES:</u></b>			
Creditors falling due within 12 months	8	(1,201)	(1,269)
<b>NET CURRENT ASSETS</b>		<u>30,521</u>	<u>49,198</u>
<b>NET ASSETS</b>		<u>£ 31,157</u>	<u>£ 49,946</u>
<b><u>THE FUNDS OF THE CHARITY</u></b>			
<b><u>FUNDS:</u></b>			
Unrestricted Revenue Fund	12	8,459	11,073
Unrestricted Designated Funds	12	12,289	6,597
Restricted Funds	12	10,409	32,276
<b>TOTAL CHARITY FUNDS</b>	12	<u>£ 31,157</u>	<u>£ 49,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for;

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the board on  
signed on its behalf.

and were

*L Barnes* (Trustee)

27.05.2026 (Date)

**THE BOGHALL DROP IN CENTRE**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

**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 and assessment of going concern**

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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) (effective 1 January 2019). The Boghall Drop In Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historic

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 £.

**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 a period of not less than 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Fund Accounting**

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

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Incoming Resources**

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

**Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Allocation of Support Costs**

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

**2 Fixed Assets**

Depreciation of fixed assets is calculated to write off their costs over their estimated useful lives as follows;

Equipment	15% reducing balance
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**THE BOGHALL DROP IN CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31ST MARCH 2026**

**3 Taxation**

As a charity, the Boghall Drop In Centre is exempt from tax on income and gains falling within the provisions of the Income and Corporation Taxes Act 2010. No tax charges have arisen in the charity.

**4 Income from Charitable Activities**

	Unrest'd £	Restricted £	2026 £	2025 £
West Lothian Council 3rd Sector	-	37,043	37,043	38,000
West Lothian Councillors	-	-	-	1,000
WLC (Get into Summer)	-	5,000	5,000	5,000
Direct Donations	-	120	120	120
WLC Pensioners Dinner	-	421	421	406
Schuh	-	-	-	2,000
Seeker Donation	-	-	-	1,000
WLC Polling	-	-	-	230
Hubub Grant	-	-	-	5,000
Awards for All	-	-	-	13,667
Persimmon Community Grant	-	-	-	3,000
Souter Trust Fareshare	-	-	-	3,000
ERI post	-	500	500	3,276
Asylum Seekers	-	82	82	650
Cash for Kids	-	474	474	-
Johnston Smillie Trust	-	1,000	1,000	-
Link Group	-	500	500	-
Sainsbury's	-	1,500	1,500	-
	-	46,640	46,640	76,349

**5 Income from Other Activities**

	Unrest'd £	Restricted £	2026 £	2025 £
Volunteer Programme	258	-	258	461
Christmas Appeal Donations	1,412	-	1,412	3,956
2022 Fund	-	-	-	448
Youth Clubs	-	-	-	461
P G L	1,586	-	1,586	4,297
Membership	-	-	-	10
Room Hire	2,561	-	2,561	2,173
Other Income	722	-	722	170
BDIC Shop	13,490	-	13,490	13,607
Fundraising - Events	1,874	-	1,874	2,835
P7 Prom Fund	-	-	-	31
Warm Welcome	5	-	5	228
Wishes for All	4,510	-	4,510	4,154
Young People RK Fund	500	-	500	-
Elderly RK Fund	500	-	500	-
Volunteer RK Fund	497	-	497	-
Family Fund	1,085	-	1,085	-
Pensioners Dinner	227	-	227	-
	29,233	-	29,233	32,831

**THE BOGHALL DROP IN CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2026**

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**6 Charitable Projects & Support Costs**

	Unrest'd	Rest'd	2026	2025
	£	£	£	£
Wages & Salaries (Projects)	11,379	55,942	67,321	53,684
Admin Costs	5,826	5,173	10,999	12,734
Other Costs	747	275	1,022	1,032
Project Costs	7,573	6,811	14,384	20,087
Independent Examiners Fee	936	-	936	200
	26,461	68,201	94,662	88,437

**7 Fixed Assets**

	Equipment	Total
	£	£
Cost		
At 1 April 2025	4,049	4,049
Additions	-	-
At 31 March 2026	4,049	4,049
Depreciation		
At 1 April 2025	3,301	3,301
Charge for Year	112	112
At 31 March 2026	3,413	3,413
Net Book Value		
At 31 March 2026	636	636
At 31 March 2025	748	748

**8 Creditors; Amounts falling due within 12 months**

	2026	2025
	£	£
Accruals	900	900
Tax & Social Security Costs	301	369
	1,201	1,269

**9 Share Capital**

The charitable company is limited by guarantee and does not have a share capital.

**10 Trustees Remuneration and Related Party Transactions**

No remuneration was paid to trustees during the financial year nor were any travelling costs reimbursed. (2025 - fnil).

No trustee or other person related to the charity had any personal interest in any contract or transaction. (2025 - fnil).

**11 Staff Costs and Numbers**

	2026	2025
	£	£
Salaries & Wages	67,111	53,684
Pension Costs	278	-
	67,389	53,684

No employee received emoluments of more than £60,000 (2025 - nil) and average no of employees during the year was 3 (2025 - 3)

**THE BOGHALL DROP IN CENTRE****NOTES TO THE ACCOUNTS****FOR YEAR ENDED 31ST MARCH 2026****12 Reconciliation of Movement in Members Funds**

	As at 01/04/25 £	Funds Transfer £	Incoming Resources £	Resources Expended £	As at 31/03/26 £
<b>Unrestricted Fund</b>					
Designated Funds					
Volunteer Fund	9	-	258	(56)	211
Christmas Fund	2,860	-	1,413	(3,074)	1,199
BDIC Youth Services	265	-	542	(745)	62
Events	4	-	1,879	(1,820)	63
Tuck Shop	206	-	-	-	206
BDIC Shop 19	2,403	-	12,947	(10,745)	4,605
2022 Fund	1	-	-	-	1
P G L	51	-	1,586	(716)	921
Warm Welcome	68	-	5	(73)	-
Wishes for All	729	-	-	(729)	-
Fareshare Membership	-	-	4,510	(1,358)	3,152
Prom Fund	-	-	75	(74)	1
Family Fund LH	-	-	1,085	(41)	1,044
Young People RK Fund	-	-	500	(500)	-
Elderley RK Fund	-	-	500	(325)	175
Volunteer RK Fund	-	-	496	(496)	-
Supernova	-	-	649	-	649
Pensioners Dinner	-	-	227	(227)	-
	6,596	-	26,672	(20,979)	12,289
Unrestricted Revenue	11,074	306	2,561	(5,550)	8,391
	17,670	306	29,233	(26,529)	20,680
<b>Restricted Funds</b>					
WLC Third Sector Fund	10,062	-	37,044	(37,467)	9,639
Direct Donations	90	-	120	(170)	40
Awards for All	12,401	(306)	-	(12,095)	-
Persimmon Community	2,913	-	-	(2,833)	80
Schuh	456	-	-	(456)	-
Souter Trust Fareshare	3,000	-	-	(3,000)	-
ERI Post	2,704	-	500	(3,204)	-
Asylum Seekers	650	-	-	-	650
Cash for Kids	-	-	474	(474)	-
Get Into Summer	-	-	5,000	(5,000)	-
Johnston Smillie Trust	-	-	1,000	(1,000)	-
Link Group	-	-	500	(500)	-
WLC Pensioners Dinner	-	-	421	(421)	-
Cosla Asylum	-	-	81	(81)	-
Sainsbury's Grant	-	-	1,500	(1,500)	-
	32,276	(306)	46,640	(68,201)	10,409
<b>TOTAL FUNDS</b>	49,946	-	75,873	(94,730)	31,089

**THE BOGHALL DROP IN CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR YEAR ENDED 31ST MARCH 2026**

**12 (cont'd)**

**Purpose of Designated Funds**

The designated funds are funds raised or donated for specific services or activities which should only be used for the purposes donated or raised for.

**Purpose of Restricted Funds**

WLC Third Sector Fund is towards the core activities of the charity against agreed outcomes.

Disbursement Funds are to aid the delivery of an adventure weekend for 32 children.

Awards for All was to cover staffing costs of a Volunteer Co-ordinator to help increase the volunteering opportunities.

Direct Donations are monthly donations which go towards buying volunteer awards or rewards.

Get into Summer - this grant was to cover the staffing costs of the six week play scheme throughout summer.

Schuh - this grant was to assist with the costs associated with the community shop.

Persimmon Community Grant was a fund to support families.

WLC Pensioners Fund provided funds for pensioners at Christmas.

Souter Trust Fareshare was a fund to distribute surplus food to those who need it.

Church Asylum Seeker Funds were donated to help purchase needed items for the asylum seekers.

The ERI post was to fund a social media assistant

Cash for Kids was to purchase arts and crafts for the summer playscheme.

Johnston Smillie Trust was to purchase equipment and resources for the childrens activities.

Links Group Grant was to aid the delivery of services/activities for the elderley.

Cosla Asylum was to cover the costs of activities to aid the mental health and wellbeing of asylum seekers.

Sainsburys was a fund to cover the costs of the food project that aimed to help promote healthy and affordable cooking to families.

**13 Analysis of Net Assets Between Funds**

	Unrestricted Designated £	Unrestricted General £	Restricted £	Total £
Fixed Assets	-	636		636
Current Assets	12,289	9,024	10,409	31,722
Current Liabilities	-	(1,201)	-	(1,201)
	12,289	8,459	10,409	31,157

**14 Cash Flow Statement**

The charity has taken advantage of the exemption provided by SORP (FRS 102) not to prepare a cash flow statement as the charity meets the definition of a small charity.