

INDEPENDENT EXAMINER'S REPORT
For the Year ended 31st March 2025

I report on the accounts of the charity for the year ended 31st March 2025

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
to prepare accounts which accord with the accounting records and comply with Regulation 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.

17/12/25

DIVERSIFIED

STATEMENT of FINANCIAL ACTIVITIES

for the year ended 31st March 2025

	Unrestricted	Restricted	2025	2024
Incoming Resources	£	£	£	£
Incoming resources from generated funds :				
Donations and grants	1,925	88,627	90,552	59,200
Activities for generating funds				
Fees and Fund raising	8,809	-	8,809	3,288
Other Income	14,987	-	14,987	12,807
Total incoming resources	25,721	88,627	114,348	75,295
Resources Expended				
Fundraising Activities	-	-	-	-
Charitable Activities	24,684	78,144	102,828	61,191
Governance Costs	250	-	250	250
Total resources expended	24,934	78,144	103,078	61,441
Net movement in funds	787	10,483	11,270	13,854
Total funds brought forward	12,847	25,665	38,512	24,658
Total funds carried forward	13,634	36,148	49,782	38,512

There are no endowment funds.

The financial statements were approved by the Management Committee on
and signed on its behalf .

Trustee

17/12/26

DIVERSIFIED
SC051798

BALANCE SHEET

As at 31st March 2025

	2025 £	2024 £
FIXED ASSETS		
Equipment	0	0
Less :- Depreciation to date	0	0
Net book value	<u>0</u>	<u>0</u>
CURRENT ASSETS		
Stock	5493	6160
Prepaid Insurance	341	283
Prepaid Rent	2015	2015
Cash in Bank - Current Account	42183	30304
Cash in Hand	<u>0</u>	<u>0</u>
	50032	38762
CURRENT LIABILITIES ; Amounts falling due within one year	250	250
NET CURRENT ASSETS	49782	38512
TOTAL ASSETS	<u><u>49782</u></u>	<u><u>38512</u></u>
FUNDS		
Fund b/f	General 12847 Restricted 25665 38512	24658
Surplus for year	787 10483 11270	13854
Unrestricted Fund c/f	<u>13634 36148 49782</u>	<u><u>38512</u></u>

The financial statements were approved by the Management Committee on
and signed on its behalf .

Trustee 17/12/25

**DIVERSIFIED
RESTRICTED FUNDS**
for the year to 31/03/25

Provider	Purpose	b/f	Income	Expense	c/f
		£	£	£	£
Access all Art	3D printer	118		118	0
Arnold Clark	aspire	2		2	0
Asda Foundation	aspire	169		103	66
John Watson Trust	aspire	314	2000	1064	1250
Cash for Kids	aspire		3716	225	3491
Outings	aspire		222	222	
Corra Foundation	household hardship	1808		960	848
Scot Child Lottery	lunch club	1882		1882	0
UnLtd	Together project	17		17	0
Outings	Together project		375	283	92
National Lottery	Core costs	431		431	0
National Lottery	Core Young Start		39214	19318	19896
UnLtd Grow It	Core costs	1293	7500	8793	0
UnLtd Social	E commerce	1036		1014	22
Unpaid carers	Parent carer break	3176		3176	0
WLC	Holiday Club		3896	3896	0
Total		10246	56923	41504	25665

OSCr

Trustees' Annual Report for the period							
		Period start date				Period end date	
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

SC051798

Postcode

Trustee name

Office (if any)

**Dates acted if
not for whole year**

Name of person
(or body) entitled to
appoint trustee (if any)

Chairperson

Resigned 30/11/2025

Treasurer

Trustee

Trustee

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year	
		Resigned 20/01/25

Structure, governance and management

Type of governing document	Constitution as SCIO (Single Tier), accepted by OSCR on the 17th June 2022.
Trustee recruitment and appointment	The board may at any time appoint any person to be a charity trustee by way of a resolution passed by a majority vote at a board meeting.

Objectives and activities

Charitable purposes	To promote and support the mental health, wellbeing, learning, and skills development of autistic and neurodivergent young people across West Lothian and surrounding areas.
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Summary of the main activities
in relation to these objects

Supporting awareness and engagement through neurodivergent led services and activities including:

Together Project - Youth clubs that offer autistic and neurodivergent young people the chance to try new activities and build friendships.

Aspire - A wellbeing, learning and skills development service for autistic young people who struggle to attend or engage with school.

Small group tutoring - Tailored Maths and English tutoring for neurodivergent students who need additional support.

LGBT Group - A welcoming and affirming space for neurodivergent young people within the LGBT+ community, or those exploring their gender identity or sexuality.

Home Ed Group - Offering a supportive and inclusive environment for home-educated autistic and neurodivergent young people to build friendships and connect with others.

Girls Group - A safe, empowering space where autistic young people who identify as female can form friendships and engage in activities designed for them.

Holiday Clubs - A multi-activity program for autistic young people throughout the school holidays.

Residential - Providing autistic young people with the opportunity to travel, explore new environments, and develop independence.

As well as the above core activities we also provided outings, breaks away and training for young people.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

In our third year as a charity, Diversified has seen continued significant growth, extending support to 919 registered neurodivergent young people and their families. As an accredited living wage employer, we employed a team of seven part time staff members, six being autistic which enabled us to increase the capacity of our services to accommodate more young people across West Lothian and the surrounding areas.

We revamped our website so that funders, young people and their families wanting to know more about services and those who want to shop for sensory aids could navigate the site easier.

We strengthened our Governance by creating new policies and procedures, updating and reviewing other policies. Our trustees were involved in the strategic direction and stability of the organisation through board meetings and getting involved in funding applications and planning meetings with our staff. They also gave up significant time to help us run groups.

We continued to expand our reach through our website and social media, and grew our awareness within our community and beyond.

The staff and volunteers planned our first ever prom to ensure that those who missed out on this opportunity due to lack of engagement in the education system felt included and had the same opportunity as everyone else.

We also supported young people with activities and training such as emergency first aid at work course, animal therapy, outings to the theatre as well as self defence classes.

We supported young people and their families by providing our annual Christmas sensory pack donations. - We gifted 200 sensory packs worth £7000.

We did some partnership working with EHR and Civil Justice committee to raise challenges autistic people are experiencing.

Funding, Fundraising & Sustainability

Access all Arts funds, Arnold Clark Community Fund, Cash4Kids, National Lottery Young Start, The Ten Percent Foundation, West Lothian Council Employment Recruitment Incentive, West Lothian Council Get Into Summer, Young Game Changers Fund.

We also received donations and in kind support from Baillie Gifford, Merck Livingston, Asda, West Lothian and Edinburgh Girls Brigade.

Our website sales continued to grow to allow us to expand our services and activities, with sales around £15,000.

We also attended and exhibited at Comic Con to raise awareness and sell merchandise.

Thanks to everyone who supported us.

Financial review

Brief statement of the charity's policy on reserves	The board will endeavour to maintain sufficient reserves equivalent to three months running costs, or at least 10% of funds in the organisation's bank account. Our reserves policy is subject to review and can be updated as required.
Details of any deficit	None.
Donated facilities and services (if any)	None.

APPENDIX 1

Other optional information

On Sunday 30th November 2025, our co-founders, [REDACTED] our CEO and [REDACTED] our chairperson resigned unexpectedly and with immediate effect.

We as a board of trustees respect their decision and would like to thank them both for everything they have done over the years, their vision, determination and dedication has turned an idea into a lifeline for so many autistic and neurodivergent young people and their families across West Lothian and beyond.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Trustee

Treasurer

Date 17/12/2025

17/12/2025