

Charity registration number SC027612 (Scotland)

Company registration number SC244154

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN

(A COMPANY LIMITED BY GUARANTEE)

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VOLUNTARY SECTOR GATEWAY WEST LoTHIAN
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The directors 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charitable company's objects are:

The advancement of citizenship, community development and social enterprises (where the social enterprise is asset locked and non-profit distributing and is part of the voluntary sector), urban and rural regeneration and the promotion of civic responsibility, volunteering, the voluntary sector and the effectiveness of charities.

Activities of the charity:

The above objects shall be for the benefit of the public within West Lothian, primarily but not exclusively, through the promotion, facilitation and support of:

- Engagement and involvement and the development of civic duty;
- Volunteering: volunteers and volunteering organisations;
- Social Enterprise;
- Building capacity in the Third Sector;
- Co-operation, networking, partnership working;
- Communications dissemination of good practice, guidance and practical assistance;
- Printing, publishing and circulation of written and other materials, holding meetings, workshops and seminars.

The principal activities of the charity during the financial year were:

- Further strengthening the Governance and operation of Voluntary Sector Gateway West Lothian (VSGWL);
- Volunteering development;
- Support for Social Enterprises;
- Supporting and developing a stronger Third Sector;
- Building the Third Sector relationship with Community Planning Partnership (CPP) and Integration Joint Board (IJB).

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities in the year and their contribution to the principal activities above were:

We have led the Third Sector response to the cost-of-living crisis and the remnants of the pandemic. We are continuing to work closely with our Third Sector colleagues and West Lothian Council to support vulnerable individuals and communities during the cost-of-living crisis. We distributed the £467K Communities Mental Health and Wellbeing fund effectively, ensuring that small, grass roots organisations were better placed to support those most adversely impacted by the pandemic and cost of living crises to recover.

We developed a co-produced new 5-year Strategic plan for the period 2025-30. Over this period, VSGWL will focus on enhancing collaboration, building capacity, and driving innovation across the sector.

VSGWL also managed and supported the Food Network across the local area and helped to ensure that those in need got access to food with dignity. We play an active role in West Lothian Councils Anti-Poverty strategy.

We invested in a dedicated resource to better support and strengthen our social enterprise activity.

External influence

We have further strengthened our relationships work with our key partners such as West Lothian Council, Health and Social Care Partnership (HSCP), Scottish Government, NHS Lothian, DWP, Skills Development Scotland, Chamber of Commerce, West Lothian College, Local Employability Partnership (LEP) and the wider Third Sector. Notably, we have influenced strategic groups on the role and value of the Third Sector in the following areas;

WL Council

- Community Planning Partnership (CPP, Strategic Planning Oversight Groups and forums).
- Supported Working Group activities between West Lothian Council and other Third Sector reps in developing strategy for Voluntary Organisations Revenue Budget and securing multi-year funding model.
- Continuation of active role in supporting individuals arriving from Ukraine and co-ordinating Third Sector offer of friendship.
- Adult Support and Protection committee membership and that we were part of the board that were audited by Care Inspectorate.
- Lead role in establishing and running multi-agency Community Benefits Hubs.
- Represented third sector on Community Learning Development (CLD) Board.
- Represented third sector on Trauma Informed Board.
- Represented Community Wealth Building activities.
- Represented third on the Local Employability Partnership Forum (LEP).

HSCP

- Supported IJB Board development and represented third sector at Board meetings.
- Represented third sector in IJB Strategic Planning Group meetings.
- Rolled out 1 year test of change Community Link volunteering initiative.
- Supported Carers Implementation Working Group.

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Wider Third Sector

- Worked in partnership to support individuals with additional needs find volunteering roles and routes into employment.
- Shared knowledge and policy developments, best practice and funding news with Third Sector colleagues at regular Third Sector Strategy Group (TSSG) meetings - TSSG
- Supported and developed the Third Sector Employability Forum -west-lothian-third-sector-employability-forum/
- Provided secretariat support to range of themed sector meetings and forums
- Increased VSGWL membership to 150 organisations
- Appointed a dedicated resource to support Social Enterprise activity.

VSGWL and Third Sector representation

VSGWL has continued to take a leadership role and responded positively to opportunities by working at pace to represent the Third Sector. We have helped vulnerable individuals and communities across the local area have a voice in policy developments with our statutory partners. We have played a crucial role in providing support, often initiating actions at a community level by working closely with statutory partners such as West Lothian Council and the Integrated Joint Board (IJB) to support those in need.

We have utilised our premises to host sector and forums on a weekly basis. We have fantastic hybrid facilities which support in person and online meetings highly effectively. We have secured regular room hire rental from two Third Sector tenants who are based in our offices and supplemented our income from regular meeting rooms bookings.

We produced the fifth comprehensive report on Third Sector activity locally in conjunction with West Lothian Council. The report provided a snapshot of the Third Sector both nationally and locally, along with case studies showcasing the work of locally based organisations. [Third Sector Annual Report 2024-2025](#)

In March 2025 VSGWL and two local organisations presented to the Community Planning Partnership Board on the role and contribution of the Third Sector in Community Planning.

Third Sector organisations play a vital role in the Local Employability Partnership (LEP) and Economic Partnership Forum (EPF). In 2024/25 the VSGWL became co-chair of the LEP alongside West Lothian Council. As a result the development of the local investment plan and allocation of funding was carried out with the Sector carrying out an active role.

VSGWL played a significant role in supporting the Councils wide ranging review of Community Centres and ensured the voices of community groups were actively heard during the consultation.

VSGWL played an active part in HSCP engagement sessions about future strategic direction.

Provided a range of networking and training opportunities as requested by the sector to better meet their needs including, bespoke funding awareness sessions for third sector organisations and social enterprises, facilitated Naloxone training, provided awareness sessions on PVG changes and put on first aid training for volunteers.

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FOR THE YEAR ENDED 31 MARCH 2025

Launch of new 5 year VSGWL strategic plan 2025-30

During 2024/25, VSGWL developed a new strategic plan which we launched on 1 April 2025. The plan was developed with external support and co-produced with the support of local partners and stakeholders.

The plan is designed to strengthen and support the vibrant third sector and social enterprise community within West Lothian. This plan outlines our refreshed vision, mission, and strategic priorities for the next five years, reflecting our commitment to fostering a resilient, inclusive, and sustainable third sector. Over the next five years, VSGWL will focus on enhancing collaboration, building capacity, and driving innovation across the sector.

Key to our strategy is the recognition of the critical role that the third sector and social enterprises plays in improving the quality of life for people across all local communities. By supporting and empowering our third sector partners, we aim to create a more connected, empowered, and thriving community.

[View the Strategic Plan](#)

Third Sector funding opportunities

VSGWL has continued to promote much needed funding news to the sector regularly. We also managed the Year 4 Communities Mental Health and Wellbeing Fund during the period.

- ***£467k Communities Mental Health and Wellbeing Fund Year 4***

The Scottish Government provided a further £15m of funding to support the impacts of social isolation and mental health and wellbeing support in adults at community level. West Lothian was allocated £467k in 24/25 to support small grass roots organisations.

VSGWL launched the fund in late 2024. The fund received 82 applications seeking over £1.3m monies from the overall pot available. A total of 41 organisations were successful and provided with grants to support their initiatives <https://www.voluntarysectorgateway.org/west-lothian-communities-mental-health-wellbeing-fund-year-4-report/>

We also held Peer to peer support events with organisations that received funding from previous years to help and shape future funding approaches.

VSGWL also sat on numerous third sector funding assessment panels run by West Lothian Council.

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FOR THE YEAR ENDED 31 MARCH 2025

Food Network support

The West Lothian Food Network makes up 21 members all operating community shops/pantries. To date, a much-appreciated total budget provision of £1.8 Million from April 2021 to March 2025 has been supplied or committed to the West Lothian Food Network from West Lothian Council. This funding has been vital lifeline for the people living across all 9 wards in West Lothian.

The West Lothian Food Network was set up in partnership with West Lothian Council in response to the pandemic and is now addressing the fallout from the negative impact of the cost-of-living crisis within our deprived and isolated communities. During 2024/25, the West Lothian Food Network supplied around 57,000 meals to support people and families in West Lothian

West Lothian Food Network aim to address inequalities and support beneficiaries from low incomes, rural areas and disadvantaged groups who are at risk of poorer health outcomes because of food poverty. In addition, network members provide early intervention identifying beneficiaries from areas of hidden poverty in affluent areas with high levels of debt and offer crisis support to avert food poverty providing choice, dignity, and access to quality and nutritious food.

Member organisations offer a wide range of support including educational cooking classes, community shops, cafes, larders, drop in pantries, distribute cooked meals, community fridges, debt & welfare advice, Anti-Poverty referrals and food vouchers/parcels within the local communities, providing place-based support.

VSGWL has created and host a new Food Network page on our website. <https://westlothianfoodnetwork.org/>

We are in active discussions with Jamie Olivers Ministry of Food programme about a partnership which will help to provide cooking classes with dignity.

Leaders' wellbeing and resilience session

Following feedback from leaders about burnout and stress, VSGWL held three confidential peer to peer support sessions to help support third sector leaders locally.

Climate actions developments

A new West Lothian Climate Action Hub (WLCAN) was created in early 2024. VSGWL is an active member of the hub. <https://sccan.scot/wlcan/about-us/> We took take a leadership role in supporting climate action and VSGWL will also play an active role in West Lothian Councils Climate Emergency Forum and related action plans.

VSGWL sits on the Councils Climate Action sub-group.

Accreditations

VSGWL was delighted to receive recognition for our work in securing Carer Positive recognition and in achieving Real Living Award accreditation during the year.

<https://www.voluntarysectorgateway.org/voluntary-sector-gateway-receives-established-carer-positive-award-recognized-for-creating-supportive-workplace-environment/>

Good Governance developments

Our trustees carried out a formal review of the Boards effectiveness with support from SCVO - <https://governance.checkup.scot/>

We also carried out a robust review of our internal processes and documented how to guides for all key activities.

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Active voice in influencing West Lothian Council Policy direction

Following the May local elections in 2022, West Lothian Council established 7 Policy Development Scrutiny Panels (PDSPs). <https://www.voluntarysectorgateway.org/working-together/third-sector-strategy-group/>

VSGWL has a seat at all of these. Following meetings with third sector reps, agreement has been secured to ensure wider sector representation and voice on each of the following PDSPs. The forums make important recommendations on policy to West Lothian Councils Executive team.

- a. Corporate Policy and Resources
- b. Education
- c. Housing
- d. Public & Community Safety
- e. Social Work & Health
- f. Environment & Sustainability
- g. Economy, Community Empowerment and Wealth Building

Enhanced Communications

This section highlights VSGWL's efforts to strengthen communication channels and online presence during the 2024-25 period. We focused on ensuring critical information reaches organisations and volunteers in West Lothian effectively and promptly.

We continued to enhance the website to provide more comprehensive support and improve user experience. <https://www.voluntarysectorgateway.org/organisation-support/>

Key developments included:

- Expansion of Organisation Support Sections: We introduced several new dedicated sections to better serve the needs of organisations in West Lothian. These included specific support for Social Enterprises and Trustees, alongside significant expansions to our existing resource bank.
- The enhanced resource bank now offers valuable materials and guidance on Crisis Management, HR practices, Policy development, volunteering support for individuals and organisations.
- Streamlined Form Integration: To improve efficiency and user experience, we successfully integrated our volunteer application and membership forms directly with our Salesforce system. This allows for a more seamless process for individuals looking to get involved or become members.
- Developed an optimised page structure to ensure a seamless user journey across all sections of the website.
- Continued to utilise the accessibility plugin to improve user experience for individuals with disabilities, ensuring features like screen reader compatibility, keyboard navigation, and customisable font sizes and colours remained functional.
- Enabled crisis support tool for organisations requiring urgent help.

Upgraded Service Locator:

A significant improvement this year was the complete overhaul of our online Service Locator. The old version wasn't as easy to use or keep updated as it needed to be, so we partnered with BDS Digital to build a better system. <https://westlothianlocator.org/>

This upgrade has really helped both the local organisations listing their services and the people who need to find them:

- Simpler for Organisations to Manage Their Listings: Local charities and community groups can now easily add their services and update their information using simple online forms. These forms connect directly to our Salesforce system, which helps us keep the Service Locator accurate and up-to-date.
- Easier for People to Find Services: The new Service Locator looks better and works much more smoothly, making it easier for people to find the local support they're looking for.
- More Ways to Search for What You Need: We've added more detailed search options. Now, users can search by specific locations and the type of service they need, so they can find exactly the right support.

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Website Traffic:

Total Visitors:	54K (users who initiated at least one session)
New Visitors:	52K (first-time users)
Page Views:	92K (total number of pages viewed, including repeated views)

We've been proactive in sharing valuable information by publishing 350 news articles through the website's news section.

Mailing List:

We have increased our mailing list subscriber count to 503 subscribers. Each month we distributed a monthly E-Bulletin containing updates on: Funding news, Policy developments VSGWL updates, Volunteering opportunities, and Employment opportunities.

We've remained dedicated to supporting local Third Sector organisations by providing them with a platform to spotlight their services. Our monthly 'Org in the Spotlight' feature is sent out to our mailing list, as well as added to our website and social media, and has been well-received and continues to showcase the impactful work of these organisations within our community.

Social Media Presence:

We maintain an active presence on social media platforms, Facebook, X (formerly Twitter), and LinkedIn. Throughout 2024–25, we've seen consistent growth in our follower numbers across all platforms—except X. The decline in engagement on X reflects wider trends, with many organisations choosing to leave the platform due to ongoing challenges. Despite this, we have continued to maintain a presence, although this is under review.

Social Media Analytics:

Facebook:

Total Page Likes:	751
Total Followers:	909

X (Twitter):

Total Followers:	890
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LinkedIn:

Since starting on LinkedIn in 2022-23, we've kept growing. Now, in 2024-25, we've increased our followers to 265.

Total Followers:	435
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Conclusion:

VSGWL's commitment to improving communication channels and online presence has seen positive results. The website improvements enhanced user experience, while our content sharing strategy ensured timely dissemination of crucial information.

The monthly E-Bulletin and "Org in the Spotlight" feature effectively engaged subscribers and showcased the work of local organisations. Continued growth on social media platforms demonstrates our ability to reach a wider audience within West Lothian.

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FOR THE YEAR ENDED 31 MARCH 2025

Outcomes work

We have delivered against a number of key outcomes, summarised below;

Build capacity - Improved sector governance by exploring and developing a range of internal skills, knowledge, and expertise to better support organisations

- provided intensive one to one support to organisations on change of legal status, asset transfer and funding concerns.
- Collaborating with others to help social enterprises grow and thrive in West Lothian.

Voice - Ensured voice of Sector appropriately represented in key Council decision making forums and meetings.

- VSGWL referenced in quarterly West Lothian Council official reports and minutes.
- Contributed to quarterly Community Partnership (CPP) meetings and four CPP Development events
- Contributed to quarterly IJB Board meetings and 6 Strategic Planning Group meetings.
- Contributed to regular meetings with Adult Support & Protection Committee to update the sector with information from the committee for organisations involved in adult protection and possible training for third Sector Organisations.
- Secured Third Sector representation on 7 Council Policy Development and Scrutiny Panels (PDSP) forums - <https://www.voluntarysectorgateway.org/working-together/third-sector-strategy-group/>

Connect -Significantly increased our communication reach on website and social media.

- Contributed to Working Group with Sector Reps and Council officials on development of the Voluntary Orgs revenue budget, securing a two-year investment model for the sector.
- Supported and strengthened the Third Sector Employability Forum - [west-lothian-third-sector-employability-forum/](https://www.westlothian.gov.uk/article/65549/Local-Employability-Partnership) and ensuring strong voice on Local Employability Forum - <https://www.westlothian.gov.uk/article/65549/Local-Employability-Partnership>
- Provided secretarial support to range of themed sector forums and meetings - <https://www.voluntarysectorgateway.org/working-together/>
- Hosted a range of networking events for third sector organisations and social enterprises, including
 - Suicide Prevention event
 - Naloxone awareness and training event
 - Charity Law awareness session
 - Stroke awareness session
 - First Aid Training
 - Community Benefits sessions
 - Carer Positive awareness session
 - Numerous 'meet the funder' and multiple funding awareness sessions
 - Bespoke Wellbeing and Resilience support event for leaders in third sector organisations and social enterprises.

Intelligence -Developed an enhanced Service Locator Tool that provides details of the range of supports provide by third sector organisations.

- Tool is the second most visited area of our website, only just behind the home page.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The financial statements for the year to 31 March 2025 have been audited by Thomson Cooper.

Results for year

Total income has decreased from £1,167,607 in 2024 to £1,076,418 in the year to 31 March 2025.

Core funding from the Scottish Government for 24/25 remained at the same level as the previous year. There is ongoing dialogue with the Scottish Government to secure multi-year grant arrangements moving forward.

West Lothian Council provided an additional £15k to VSGWL to deliver social enterprise support during 24/25.

Total expenditure has decreased from £1,120,645 in 2024 to £1,040,298 in the year to 31 March 2025, which includes grant distributions made from the Scottish Government Wellbeing Fund in 2024-25 of £466,963, and from West Lothian Food Network of £257,000.

At 31 March 2025 staff costs represented 28% (2024: 26%) of total expenditure. Cash resources at 31 March 2025 were £188,967 (2024: £186,285), a level which gives us encouragement to progress with our future plans.

Net assets

The net asset position at 31 March 2025 has increased by £36,120 from the prior year. This reflects an increase in Restricted funds from £12,804 to £19,736 at the year end. The reserves continue to reflect the requirement of Charities SORP (FRS 102) to recognise our liabilities under the multi-employer defined benefit scheme in which the Charity participates by accruing the cost of agreed deficit reduction plan payments which amounted to £Nil (2024: £11,550). Each participating member is exposed to future funding risks arising from both members becoming unable to meet their obligations as well as to market levels. Note 18 provides further information on the significance of this.

Reserves and reserves policy

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

As the charity has no overdraft facilities it relies entirely on cash flow and its reserves to finance its day to day operations. In order to provide a stable platform for the delivery of outcomes expected by our stakeholders the directors' policy is that at least three months' operational expenditure is represented by unrestricted reserves, and this amounts to around £74,000, based on budgeted costs. Unrestricted reserves at 31 March 2025 were £406,261 but this includes £250,315 represented by fixed assets. Unrestricted reserves "free" of fixed assets and designations are therefore £155,946, which is well in excess of the policy.

As at 31 March 2025, restricted funds were £19,736 and unrestricted funds £406,261, of which £Nil were designated. In order to improve the financial security of the Charity the directors continue to explore opportunities for growing unrestricted funds.

Going concern

The directors have considered financial forecasts for the next twelve months which take into account expenditure expected to be incurred in order to continue the development and improvement plan for the Charity. Key to this is the assumption that core funding will remain at historic levels. The charity is actively exploring multi-year funding from our core funders along with additional income from other sources, moving forward. On this basis the directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. Further information is set out in Note 18 of the financial statements.

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Plans for future periods

Planned in the financial year to 31 March 2026 are:

- Promote and secure additional funding and grants for Sector to cope with impact of Covid-19 and the cost-of-living crisis
- Manage and distribute monies from the recurring Communities Mental Health and Wellbeing Fund, other Scottish Government or other local funds as requested by West Lothian Council
- Explore income diversification streams for VSGWL including sub-let opportunities of new premises and development of investment strategy
- Maintain, develop and strengthen external influence with key stakeholders and partners
- Develop proposals through local Working Group on new investment model to better support wider sector
- Support wider policy engagement with TSI network
- Coordinate and support West Lothian's Food Network and ensure that people facing food insecurities have access to food with dignity.
- Secure partnership with Jamie Oliver's Ministry of Food Initiative.
- Hold Food Network awareness event for local businesses.
- Support and develop local volunteering within West Lothian by providing a gateway and brokerage service into volunteering for residents of West Lothian, spanning all Council priority areas.
- Maintain the database for the West Lothian area showing local opportunities.
- Continue to develop the membership of locally based charities, social enterprises, and volunteer-led community organisations through services.
- Secure next stage of Carer Positive accreditation.
- Provide the main link between the Third Sector Strategy Group and the Third Sector Working Group and the Economy, Community Empowerment and Wealth Building PDSP, including development of a further joint annual report.
- Provide West Lothian Councils CPP and IJB with an understanding of national strategies and best practices from elsewhere in Scotland and how these affect West Lothian.
- Support to Covid-19 recovery and renewal plans along with economic recovery is appropriately planned with key strategic partners.
- Play key role in representing third sector on Local Employability Partnership (LEP)
- Roll out a range of activities identified in the 5 Year strategic plan that enhance collaboration, building capacity, and drive innovation across the sector.

Through this work VSGWL will ensure:

- More people have increased opportunity and enthusiasm to volunteer, including recognition through the Saltire and Volunteer Friendly Awards.
- Volunteer Involving Organisations are better able to recruit, manage and retain volunteers
- More people have increased opportunity and enthusiasm to volunteer.
- Third Sector Organisations are well governed and managed and able to deliver quality outcomes through the provision of relevant information on, tailored supports and a range of on-line resource tools.
- Third Sector Organisations feel better connected and are able to influence and contribute towards public policy.
- VSGWL Board has effective governance arrangements in place.
- Improved access to local employability needs.
- VSGWL is better placed to meet the future needs of third sector organisations and social enterprises, funders and stakeholders.
- People in West Lothian have access to food with dignity.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Membership is open to Third Sector, Community, Public, and Private Sector Organisations and individuals operating within West Lothian who support the objects of the charity and agree to pay any subscription set by the directors. There are Full and Associate categories of membership, with only Third Sector and Community organisations active in West Lothian being able to become Full members and having voting rights. Associate members have the right to attend members' meetings.

Organisational Structure

VSGWL has a board of directors who meet every two months and are responsible for the strategic direction and policy of the charity.

The directors are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Sub-Committees

The following sub-committees are in place:

- Finance
- HR
- Quality Governance and Compliance

The organisation is managed on a day to day basis by the Chief Executive Officer under which the staff team deliver the agreed Work Plan.

Organisation of our Work

The charity is organised so that the directors meet regularly to manage its affairs. Any risks to which the charity may be exposed have been reviewed and systems have been established to mitigate those risks.

The Board remains responsible for overall governance. This includes ensuring senior management establish and maintain adequate systems of risk management and that the level of capital held is consistent with the risk profile of the organisation.

The Board has a clear strategy of what to delegate to management and how to monitor and evaluate the implementation of policies, strategies and business plans.

The Board has delegated the management of the organisation to the Chief Executive Officer (CEO). This delegation of authority includes responsibility for:

- Developing business plans, budgets and company strategies for consideration by the Board and, to the extent approved by the Board, implementing these plans, budgets and strategies;
- Identifying and managing operational risks on a daily basis and, where those risks could have a material impact on the company's business, formulating strategies for managing these risks for consideration by the Board;
- Managing the company's current financial and other reporting mechanisms as well as its control and monitoring systems to ensure that these mechanisms and systems capture all relevant material information on a timely basis and are functioning effectively;
- Ensuring that the Board and its sub-committees are provided with sufficient information on a timely basis in regard to the company's business to enable the board and those committees to fulfil their governance responsibilities;
- Implementing the policies, processes and codes of conduct approved by the Board.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Board Management Induction and Development

A clear open and transparent policy and procedure has been developed for the recruitment of new directors.

All directors are given an induction which seeks to ensure their familiarity and understanding of the objectives of the Company, an understanding of its Governing Documents and familiarisation with the work plan for the current year.

Copies of past minutes, Annual Report and Financial Statements are made available as is a copy of the OSCR guidance for Charity Trustees.

Periodically the Board will meet with Senior Staff in attendance, to discuss strategic planning and organisational development needs.

Directors are encouraged to attend training events and conferences which will enhance their abilities and skills in undertaking their role as directors with the company and Trustees of the charity.

The Board is committed to individual and collective performance review.

Key management personnel remuneration

The directors consider the board and the chief executive officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. The pay of the charity's chief executive officer is reviewed annually and in line with available funding.

Risk Management

Systems and procedures have been established to mitigate the risks the charity faces. The Quality, Governance and Compliance Committee provides reports to the Board on its activities and the effectiveness of risk management, internal controls, compliance and governance matters. The Committee escalate any matters of significant concern and exception reports to the Board for their consideration and action. The Board carried out a review of our Governance arrangements in line with Code of Conduct guidance.

The risk management strategy includes:

- regular review of the principal risks and uncertainties that the charity faces;
- establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- implementing procedures to minimise or manage any potential impact on the charity from those risks;
- Directors are committed to individual and collective performance review at Board level and have identified a need to prioritise this.

Financial sustainability is considered to be the main risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular discussions with funders, and active management of trade debtors and creditors balances to ensure sufficient working capital is available.

Reference and administrative details

Information about the charity is set out on page 13.

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FOR THE YEAR ENDED 31 MARCH 2025

The directors who served during the year and up to the date of signature of the financial statements were:

Daniel J Evans (Chair)	Appointed 11 September 2024
Afusat Adebayo	Appointed 5 June 2024
Amanda Hunter	Appointed 7 February 2024
Diane Cooper	Appointed 1 March 2025
Sheila Jamieson	Appointed 1 March 2025
Marisa Matos	
Traci Mackie	
Ann E Pike	Resigned 31 December 2024
Evie Johnstone	Resigned 31 March 2025
Gillian Keast	Resigned 2 September 2024
Glenn Thomson	Resigned 1 July 2024
Jennifer Gilchrist	Resigned 2 September 2024

Secretary

Amanda Hunter

Chief Executive Officer

Alan McCloskey

Registered Office

20-22 King Street
Bathgate
EH48 1AX

Auditors

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Bankers

Bank of Scotland
50 Hopetoun Street
Bathgate
EH48 4EU

Unity Trust Bank pic
9 Brindley Place
Birmingham
B1 2HB

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill West Mailing Kent
ME19 4JQ

Employment advisers

Employers in Voluntary Housing (EVH)
51h Floor
137 Sauchiehall Street
Glasgow
G23EW

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of directors' responsibilities

The directors, who are also the trustees of Voluntary Sector Gateway West Lothian for the purpose of company law, are responsible for preparing the Directors' 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 directors 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 directors 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation.

The directors 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.

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the directors 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 directors' report was approved by the Board of Directors.



.....
Mr D Evans

Director

20-10-25

Date:

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF VOLUNTARY SECTOR GATEWAY WEST LOTHIAN

Opinion

We have audited the financial statements of Voluntary Sector Gateway West Lothian (the 'charity') 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 of the charity 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 directors' 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 directors 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 directors 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.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF VOLUNTARY SECTOR GATEWAY WEST LOTHIAN

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 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the directors' 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 directors

As explained more fully in the statement of directors' responsibilities, the directors 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 directors 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 directors 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 directors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and directors for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

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

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 charity.

**VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE DIRECTORS OF VOLUNTARY SECTOR GATEWAY WEST LOTHIAN

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the directors.

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.

Use of our report

This report is made solely to the charity's directors, 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.

Jacqueline Whyte

Jacqueline Whyte (Senior Statutory Auditor)
For and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

20-10-25

Date:

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.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	2	280,908	-	280,908	325,335
Charitable activities	3	15,000	751,390	766,390	824,354
Other trading activities	4	13,344	-	13,344	14,550
Investments	5	15,494	-	15,494	1,238
Other income	6	282	-	282	2,130
Total income		325,028	751,390	1,076,418	1,167,607
Expenditure on:					
Charitable activities	7	295,840	744,458	1,040,298	1,120,645
Total expenditure		295,840	744,458	1,040,298	1,120,645
Net income		29,188	6,932	36,120	46,962
Other recognised gains and losses:					
Actuarial losses on defined benefit pension schemes		-	-	-	(178)
Net movement in funds	10	29,188	6,932	36,120	46,784
Reconciliation of funds:					
Fund balances at 1 April 2024		377,073	12,804	389,877	343,093
Fund balances at 31 March 2025		406,261	19,736	425,997	389,877

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

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	2	325,335	-	325,335
Charitable activities	3	-	824,354	824,354
Other trading activities	4	14,550	-	14,550
Investments	5	1,238	-	1,238
Other income	6	2,130	-	2,130
Total income		343,253	824,354	1,167,607
Expenditure on:				
Charitable activities	7	302,166	818,479	1,120,645
Total expenditure		302,166	818,479	1,120,645
Net income		41,087	5,875	46,962
Other recognised gains and losses:				
Actuarial losses on defined benefit pension schemes		(178)	-	(178)
Net movement in funds	10	40,909	5,875	46,784
Reconciliation of funds:				
Fund balances at 1 April 2023		336,164	6,929	343,093
Fund balances at 31 March 2024		377,073	12,804	389,877

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		250,315		262,189
Current assets					
Debtors	16	6,189		3,971	
Cash at bank and in hand		188,967		186,285	
		195,156		190,256	
Creditors: amounts falling due within one year	17	(19,474)		(62,568)	
Net current assets			175,682		127,688
Total assets less current liabilities			425,997		389,877
Income funds					
Restricted funds	19	19,736		12,804	
Unrestricted funds - general		406,261		377,073	
		425,997		389,877	

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

20-10-25

The financial statements were approved by the Directors on



Mr D Evans

Director

Company registration number SC244154

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(7,896)		55,013
Investing activities					
Purchase of tangible fixed assets		(4,916)		(37,762)	
Investment income received		15,494		1,238	
Net cash generated from/(used in) investing activities			10,578		(36,524)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			2,682		18,489
Cash and cash equivalents at beginning of year			186,285		167,796
Cash and cash equivalents at end of year			188,967		186,285

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Voluntary Sector Gateway West Lothian is a private company limited by guarantee incorporated in Scotland. The registered office is 20-22 King Street, Bathgate, West Lothian, EH48 1AX.

1.1 Accounting convention

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 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 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 directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of the financial statements. The charity relies on funding from the local authority, the Scottish Government and reserves to meet its day to day working capital requirements. The directors have prepared cash flow forecasts up to 31 March 2026 on the assumption of the continuation of core funding from the local authority and Scottish Government which has been confirmed subsequent to the year end. Thus the directors 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 directors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
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 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line
----------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Heritable property	2% straight line
Lift within property	6.67% straight line
Equipment	20% straight line
Fixtures and fittings	20% straight line
Solar Panels	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 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.

1.11 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.

1.12 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 £	Unrestricted funds 2024 £
Grants	280,908	325,335

VOLUNTARY SECTOR GATEWAY WEST LoTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants		
Scottish Government - Core	194,688	194,688
West Lothian Council Development Core	63,770	75,963
Winter Discharge - WLC Core	-	43,184
Partnership for Parents	22,450	11,500
	<u>280,908</u>	<u>325,335</u>

3 Charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Restricted Funds 2024 £
Performance related grants	15,000	751,390	766,390	824,354
	<u>15,000</u>	<u>751,390</u>	<u>766,390</u>	<u>824,354</u>
Performance related grants				
Scottish Government - Wellbeing Fund	-	466,963	466,963	465,660
West Lothian Food Network Grant	-	210,000	210,000	325,431
West Lothian Food Network Support Grant	-	47,000	47,000	5,875
Admin - Wellbeing Grant	-	27,427	27,427	27,388
West Lothian Employability Partnership Grant	15,000	-	15,000	-
	<u>15,000</u>	<u>751,390</u>	<u>766,390</u>	<u>824,354</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room Hire	13,344	14,550
	<u>13,344</u>	<u>14,550</u>

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	15,494	1,238

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	282	2,130

7 Charitable activities

	Total 2025 £	Total 2024 £
Staff costs	294,837	289,070
Other staff costs	-	1,318
Pension scheme - re-measurement and discounting adjustments	3,467	421
Supplies and services - Social Enterprise support	1,838	1,905
	<u>300,142</u>	<u>292,714</u>
Grant funding of activities (see note 8)	664,015	744,111
Share of support costs (see note 9)	66,266	74,460
Share of governance costs (see note 9)	9,875	9,360
	<u>1,040,298</u>	<u>1,120,645</u>
Analysis by fund		
Unrestricted funds - general	295,840	302,166
Restricted funds	744,458	818,479
	<u>1,040,298</u>	<u>1,120,645</u>

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Grants payable

	Total 2025 £	Total 2024 £
Grants to institutions:		
Grants between £1,000 and £4,999 (17)	35,546	121,617
Grants between £5,000 and £9,999 (30)	236,910	261,361
Grants between £10,000 and £14,999 (5)	64,515	82,115
Grants between £15,000 and £19,999 (2)	33,400	-
Grants between £20,000 and £24,999 (2)	43,896	70,615
Grants between £25,000 and £29,999 (3)	79,994	28,282
Grants between £30,000 and £50,000 (3)	98,850	180,121
Grants over £50,000 (1)	70,904	-
	<u>664,015</u>	<u>744,111</u>

9 Support costs allocated to activities

	2025 £	2024 £
Depreciation	16,790	14,838
Premises Costs	5,015	16,732
Postage, stationery, telephone and fax	9,820	8,258
Computer expenses	11,757	8,914
Travel expenses	895	1,512
Training and conferences	3,357	2,948
Bank charges	260	316
Professional fees	4,191	5,334
General expenses	8,880	10,431
Subscriptions and marketing	5,301	5,177
Governance costs	9,875	9,360
	<u>76,141</u>	<u>83,820</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	7,560	7,200
Accountancy	2,315	2,160
	<u>9,875</u>	<u>9,360</u>

Support and governance costs are allocated on a direct basis.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 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	7,560	7,200
Depreciation of owned tangible fixed assets	16,790	14,130
Amortisation of intangible assets	-	708
	<u> </u>	<u> </u>

11 Directors

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

12 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
8	8
<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	258,260	255,780
Social security costs	21,081	19,900
Other pension costs	15,496	13,390
	<u> </u>	<u> </u>
	294,837	289,070
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,000 to £70,000	1	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	76,395	69,569
	<u> </u>	<u> </u>

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

The key management personnel of the charitable company, aside from the directors who are not remunerated, comprised the Chief Executive. The above represents the total employee benefits of the key management personnel of the charitable company during the year, including employer pension contributions and employer National Insurance contributions.

13 Taxation

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

14 Intangible fixed assets

Software
£

Cost

At 1 April 2024 and 31 March 2025

8,500

Amortisation and impairment

At 1 April 2024 and 31 March 2025

8,500

Carrying amount

At 31 March 2025

-

At 31 March 2024

-

15 Tangible fixed assets

	Heritable property £	Equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	257,891	48,623	11,169	317,683
Additions	-	1,906	3,010	4,916
At 31 March 2025	257,891	50,529	14,179	322,599
Depreciation and impairment				
At 1 April 2024	22,747	26,756	5,991	55,494
Depreciation charged in the year	6,042	8,394	2,354	16,790
At 31 March 2025	28,789	35,150	8,345	72,284
Carrying amount				
At 31 March 2025	229,102	15,379	5,834	250,315
At 31 March 2024	235,144	21,867	5,178	262,189

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
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FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	2,096	-
Prepayments and accrued income	4,093	3,971
	<u>6,189</u>	<u>3,971</u>

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,260	-
Other creditors	1,446	597
Accruals and deferred income	11,768	61,971
	<u>19,474</u>	<u>62,568</u>

18 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,496	13,390
	<u>15,496</u>	<u>13,390</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.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

(Continued)

Defined benefit schemes

The company participates in the Scottish Voluntary Sector Pension Scheme, a multi-employer scheme which provides benefits to some 77 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, and it therefore accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outline in the Pensions Act 2004 which came in to force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions. Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

The scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme.

Deficit Contributions

From 1 April 2022 to 31 May 2024 a total of £1,473,969 per annum (payable monthly and increasing by 3% each year on 1 April) is payable by the participating employers (Voluntary Sector Gateway West Lothian's share is £10,144 PA).

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate below. The unwinding of the discount rate is recognised as a finance cost.

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Retirement benefit schemes

(Continued)

Key assumptions

	2025	2024
	%	%
Discount rate	4.76	4.9%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Movements in the present value of defined benefit obligations

£

Liabilities at 1 April 2024	1,738
Contributions from scheme members	(1,738)
At 31 March 2025	-

19 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	At 31 March 2025
	£	£	£	£
Volunteer Awards Ceremony	1,929	-	-	1,929
WLC Locator Tool Funding	5,000	-	(5,000)	-
SG - Wellbeing Fund	-	466,963	(466,963)	-
WL Food Network Grant	-	210,000	(197,052)	12,948
WL Food Network Support Grant	-	47,000	(47,000)	-
WLC Capital Grant	5,875	-	(1,016)	4,859
Admin - Wellbeing Grant	-	27,427	(27,427)	-
	<u>12,804</u>	<u>751,390</u>	<u>(744,458)</u>	<u>19,736</u>

VOLUNTARY SECTOR GATEWAY WEST LoTHIAN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Volunteer Awards Ceremony	1,929	-	-	1,929
WLC Locator Tool Funding	5,000	-	-	5,000
SG - Wellbeing Fund	-	465,660	(465,660)	-
WL Food Network Grant	-	325,431	(325,431)	-
WLC Capital Grant	-	5,875	-	5,875
Admin - Wellbeing Grant	-	27,388	(27,388)	-
	<u>6,929</u>	<u>824,354</u>	<u>(818,479)</u>	<u>12,804</u>

Volunteer Awards Ceremony

Funding received in respect of the volunteer award ceremony which has not been expended in the year to 31 March 2025.

WLC Locator Tool Funding

This funding is to be used to improve the functionality of the Locator Tool so that more organisations are registered on the system and also to support community engagement to take the learning from the pandemic and use the information to ensure that the community hubs play an active role in supporting recovery from the pandemic.

Scottish Government – Wellbeing Funds

The grant is for the fund to be made available to support community-based initiatives that promotes and develop good mental health and wellbeing and mitigate and protect against the impact of distress and mental ill health within the adult population.

Food Network Funds

Aims to address inequalities and support beneficiaries from low incomes, rural areas and disadvantaged groups who are at risk of poorer health outcomes because of food poverty in West Lothian.

WLC Capital Grant - Solar Panels

This fund supports the climate change drive of the council towards achieving NetZero in the coming years. It aimed at reducing greenhouse gas emissions and lessen the impact of climate change by bringing opportunities, such as cost savings from reduced energy bills and making better use of our resources, supporting healthier, more sustainable lifestyles and making our communities more resilient. There are many small changes we can all make to reduce our impact on the environment that, together, will help secure a better future for everyone in West Lothian.

20 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 £	Gains and losses £	At 31 March 2025 £
General funds	<u>377,073</u>	<u>325,028</u>	<u>(295,840)</u>	<u>-</u>	<u>406,261</u>

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	336,164	343,253	(302,166)	(178)	377,073

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	250,315	-	250,315
Current assets/(liabilities)	155,946	19,736	175,682
	406,261	19,736	425,997
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	262,189	-	262,189
Current assets/(liabilities)	114,884	12,804	127,688
	377,073	12,804	389,877

22 Related party transactions

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

VOLUNTARY SECTOR GATEWAY WEST LOTHIAN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

23	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	36,120	46,962
	Adjustments for:		
	Investment income recognised in statement of financial activities	(15,494)	(1,238)
	Amortisation and impairment of intangible assets	-	708
	Depreciation and impairment of tangible fixed assets	16,790	14,130
	Difference between pension charge and cash contributions	(332)	(178)
	Movements in working capital:		
	(Increase)/decrease in debtors	(2,218)	1,928
	(Decrease) in creditors	(41,356)	(5,893)
	Increase in provisions	(1,406)	(1,406)
	Cash (absorbed by)/generated from operations	(7,896)	55,013

24 Analysis of changes in net funds

The charity had no material debt during the year.