

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2025

Charity No SC013063

Reference and Administrative Information

Charity Registration Number SC013063

[illegible]

The Co-operative Bank,
PO Box 101,
1 Balloon Street,
Manchester.
M60 4EP

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY
REPORT OF THE TRUSTEES (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the period ended 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 charity is established to provide recreation and leisure activities which will improve the living conditions for the people of Addiewell and in particular those belonging to the former mining community. The charity achieves this objective by providing activities for young people and old age pensioners and by making donations to other charities as decided by the committee.

Structure, Governance and Management

The charity is established as a members association under a constitution. It is established alongside Loganlea Miners Welfare Society & Social Club to which it rents its premises. The charity's committee is also the committee of the Social Club. Any excess surplus generated by the Social Club is donated to the charity.

Financial Review

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

Income and Expenditure levels were similar to those of 2023/24 but the trustees continue to strive to attract additional funding.

Reserves Policy

The trustees wish to maintain general funds at a level to provide sufficient funds to meet the rates liability and to continue to make charitable expenditure amounting to at least the current level. The trustees believe the current level of reserves to be sufficient for this purpose.

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 committee and are given the previous year's minutes of meetings, 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.

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REPORT OF THE TRUSTEES (Cont'd)
YEAR ENDED 31ST MARCH 2025

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Achievements and Performance

Loganlea Miners AFC operate from the charity.

The Community Cafe and the Soft Play Area are open from 9.30am to 1.30pm 6 days per week.

The charity continues to support numerous local organisations, i.e the gala day, the school and the local football team etc.

Baby and Toddler Group gives individuals the opportunity to socialise.

Line Dancing classes operate from 6.30pm to 7.30pm every Wednesday.

Bingo is held at 6.30pm every Wednesday.

Responsibilities of Board of Management

The board of trustees 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 trustees are required to:

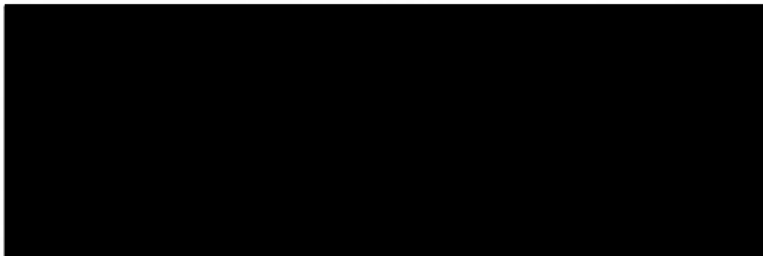
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 keeping 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. 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.

Trustee

Date

27-9-25



INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LOGANLEA MINERS WELFARE CHARITABLE SOCIETY
FOR THE YEAR ENDED 31 MARCH 2025

I report on the financial statements of the above charity for the year ended 31 March 2025 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 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 9 of the 2006 Accounts Regulations have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a
g of the accounts to be reached.

Date

19/10/2025

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

	Note	<u>2025</u> Unrest	<u>2025</u> Rest	<u>2025</u> Total	<u>2024</u> Total
		£	£	£	£
Income :					
Donations & Legacies	5	863	-	863	850
Income from Charitable Activities	6	22,233	48,345	70,578	67,920
Income from Other Trading Activities	7	10,819	-	10,819	2,481
Total Income		33,915	48,345	82,260	71,251
Expenditure On :					
Charitable Activities					
Charitable Projects	14	46,664	83,337	130,001	98,948
Other	8	1,250	-	1,250	1,250
Total Expenditure		47,914	83,337	131,251	100,198
Net Income/(Expenditure) and Net Movement in Funds		(13,999)	(34,992)	(48,991)	(28,947)
Reconciliation of Funds					
Funds brought Forward		212,800	142,105	354,905	383,852
Funds Transfer		-	-	-	-
Funds Carried Forward	9	198,801	107,113	305,914	354,905

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 operations.

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

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

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY

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BALANCE SHEET AS AT 31ST MARCH 2025

	Note	<u>2025</u>		<u>2024</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	10		262,791		317,158
<u>CURRENT ASSETS</u>					
Debtors					
Cash at Bank & in Hand		34,492		47,479	
		15,731		7,028	
<u>TOTAL CURRENT ASSETS</u>		<u>50,223</u>		<u>54,507</u>	
<u>LIABILITIES</u>					
Creditors due within one year	11	(2,300)		(11,960)	
<u>NET CURRENT ASSETS</u>			<u>47,923</u>		<u>42,547</u>
			310,714		359,705
<u>CREDITORS FALLING DUE AFTER 12 MONTHS</u>	11		(4,800)		(4,800)
<u>NET ASSETS</u>			<u>£ 305,914</u>		<u>£ 354,905</u>
<u>THE FUNDS OF THE CHARITY</u>					
Unrestricted Revenue Fund	9		198,801		212,800
Restricted Funds	9		107,113		142,105
<u>TOTAL CHARITY FUNDS</u>	9		<u>£ 305,914</u>		<u>£ 354,905</u>

The financial statements were approved by the Board of Trustees on
were signed on its behalf by;

and

(Trustee)

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

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1 Accounting Policies

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) 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) (as amended for accounting periods commencing from 1 January 2019) 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.

Loganlea Miners Welfare Charitable Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

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 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. These costs have been detailed in note 8 to the accounts.

2 Fixed Assets

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

Asset Category	Rate
Freehold Land & Buildings (initial)	0% straight line
Freehold Land & Buildings (Extension)	10% straight line
Function Hall (initial)	0% straight line
Function Hall (refurbishment)	10% straight line
Furniture & Equipment	15% reducing balance

Freehold Land & Buildings (Extension) relates to the extension for the 'pitstop' facility.

3 Transactions with Loganlea Miners Welfare Society & Social Club

The charity received the following amounts from Loganlea Miners Welfare Society & Social Club during the year

	2025	2024
	£	£
Rent payable under Occupational Licence	6,000	6,000
Donation	691	-

LOGANLEA MINERS WELFARE CHARITABLE SOCIETYNOTES TO THE ACCOUNTSFOR YEAR ENDED 31ST MARCH 2025**4 Taxation**

As a charity, Loganlea Miners Welfare Charitable Society is exempt from tax on income and gains falling within Section 466 to 493 of the Corporation Tax Act 2010 or Section 256 of the Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No such taxes have arisen in the charity.

5 Donations and Legacies

	Unrest 2025 £	Rest'd 2025 £	Total 2025 £	Total 2024 £
Donations (General)	172	-	172	850
(Social Club)	691	-	691	-
	863	-	863	850

6 Income from Charitable Activities

	Unres't 2025 £	Rest'd 2025 £	Total 2025 £	Total 2024 £
W L C (Business Support)	10,400	-	10,400	9,115
W L C (Summer of Fun)	-	4,970	4,970	9,984
W L C (CLD FCM)	-	200	200	250
Robertson Trust	-	7,000	7,000	7,700
Awards for All	-	17,550	22,320	10,150
Village Larder	4,770	-	-	-
Bauer Radio	-	-	-	1,091
Tomywheel Small Grant Scheme	7,063	-	7,063	10,036
Fauldhouse & Breich Valley	-	800	800	-
WLC Eco Fund	-	1,000	1,000	-
CLDFPC	-	125	125	-
Food Network Fund	-	16,700	16,700	18,519
Levenseat Trust	-	-	-	575
Sainsbury's	-	-	-	500
	22,233	48,345	70,578	67,920

7 Income from Other Trading Activities

	Unres't 2025 £	Rest'd 2025 £	Total 2025 £	Total 2024 £
The Pitstop Community Facility:				
Other Income	1,245	-	1,245	1,600
Bank Interest	63	-	63	-
Occupational Licence	6,000	-	6,000	-
OVO Energy	3,511	-	3,511	881
	10,819	-	10,819	2,481

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

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8 Support Costs and Governance

	2025	2024
	£	£
Independent Examiners Fees	1,250	1,500

All above costs have been deemed to be in support of the charitable aims of the charity and are based directly on expenditure incurred.

9 Analysis of Movement in Funds

	Opening Fund £	Incoming Resources £	Resources Expended £	Funds Transfer	Closing Funds £
Unrestricted Funds	212,800	33,915	(47,914)	-	198,801
	212,800	33,915	(47,914)	-	198,801
Restricted Funds					
Pitstop Community Fac	96,130	-	(29,317)	-	66,813
Levenseat Trust (1)	25,783	-	(3,151)	-	22,632
Leader	20,192	-	(2,524)	-	17,668
Robertson Trust	-	7,000	(7,000)	-	-
WLC (Summer of Fun)	-	4,970	(4,970)	-	-
WLC (CLD FCM)	-	200	(200)	-	-
Food Network Fund	-	16,700	(16,700)	-	-
Village Larder	-	17,550	(17,550)	-	-
Fauldhouse & Breich Valley	-	800	(800)	-	-
WLC Eco Fund	-	1,000	(1,000)	-	-
CLDFPC	-	125	(125)	-	-
	142,105	48,345	(83,337)	-	107,113
TOTAL FUNDS	354,905	82,260	(131,251)	-	305,914

Purpose of Restricted Funds

Pitstop Community Facility, Levenseat Trust and Leader were all historic funds which enables the charity to upgrade the structure and incorporate the Pitstop facility. These funds are written off over the expected useful life of the asset.

Robertson Trust provided funding to support The Village Larder.

WLC Summer of Fun provided funds for summer activities.

WLC CLD FCM relates to disbursements from local MP.

NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31ST MARCH 2025

9 Analysis of Movement in Funds (cont'd)**Purpose of Restricted Funds (cont'd)**

Fauldhouse & Breich Valley funded brass band payment for miners event.

WLC Eco Fund provided funds for energy savings items (eg slow cooker).

Food Network Fund contributed to Village Larder.

CLDFPC proved funds for pensioners meals.

Purpose of Unrestricted Funds

The unrestricted funds were used to fund day to day activities of the charity.

10 Fixed Assets

	Land & Buildings £	Function Hall £	Furniture & Equipment £	Total £
Cost				
At 1 April 2024	463,627	165,242	185,047	813,916
Additions	-	-	1,800	1,800
At 31 March 2025	463,627	165,242	186,847	815,716
Depreciation				
At 1 April 2024	238,216	84,549	173,993	496,758
Charge for Year	39,814	14,695	1,658	56,167
At 31 March 2025	278,030	99,244	175,651	552,925
Net Book Value				
At 31 March 2025	185,597	65,998	11,196	262,791
At 31 March 2024	225,411	80,693	11,054	317,158

11 Creditors: Amounts falling due within 12 Months

	2025 £	2024 £
Sundry Creditors	500	1,768
Tax & Social Security Costs	(120)	8,272
Loan - Energy Saving Panels	1,920	1,920
	<u>2,300</u>	<u>11,960</u>

Creditors; Amounts falling due after more than one year

	2025 £	2024 £
Loan - Energy Saving Solar panels	4,800	4,800
	<u>4,800</u>	<u>4,800</u>

12 Trustees Remuneration and Related Party Transactions

No trustee has received any remuneration or benefits during the year (2024 - fnil).

No trustee or other person related to the charity had any personal interest in any contract or transaction (2024 - fnil).

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FOR YEAR ENDED 31 MARCH 2025

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13 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	155,678	107,113	262,791
Current Assets	50,223	-	50,223
Current Liabilities	(2,300)	-	(2,300)
Non Current Liabilities	(4,800)	-	(4,800)
Net Assets as at 31 March 2025	198,801	107,113	305,914

14 Analysis of Expenditure on Charitable Activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Project Costs	-	19,710	19,710	25,294
Depreciation	14,705	41,462	56,167	35,962
Repairs & Maintenance	4,149	4,149	8,298	869
Payroll Costs	25,312	11,446	36,758	29,075
Premises Costs	-	2,676	2,676	2,199
Heat & Light	-	3,894	3,894	4,031
Professional Fees	438	-	438	-
Sundry Expenses	2,060	-	2,060	1,518
	46,664	83,337	130,001	98,948

15 Cash Flow Statement

The charity has taken advantage of the exemption provided by SORP (FRS 102) not to prepare a cash flow statement for the year.