

REGISTERED CHARITY NUMBER: SC015923

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 June 2025

for

Lo-gy

Lothian Accountancy
25 Wallace Avenue
Wallyford
Musselburgh
East Lothian
EH21 8BZ

Lo-gy

Independent Examiner's Report to the Trustees of Lo-gy

Independent examiner's report to the trustees of Lo-gy

I report to the charity trustees on my examination of the accounts of Lo-gy (the Trust) for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Hastie

Lothian Accountancy
25 Wallace Avenue
Wallyford
Musselburgh
East Lothian
EH21 8BZ

Date: 17-03-26

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1	-
Other trading activities		17,714	11,877
Total		<u>17,715</u>	<u>11,877</u>
 EXPENDITURE ON			
Raising funds	3	<u>13,582</u>	<u>13,951</u>
 NET INCOME/(EXPENDITURE)		4,133	(2,074)
 RECONCILIATION OF FUNDS			
Total funds brought forward		37,230	39,304
 TOTAL FUNDS CARRIED FORWARD		<u><u>41,363</u></u>	<u><u>37,230</u></u>

The notes form part of these financial statements

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**Report of the Trustees for the
Year Ended 30 June 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number

SC015923

Principal address

Logy Centre
Polton Road
Loanhead
Midlothian
EH20 9DZ

Trustees

Mrs F Boyles
Mrs H Faulds
K Howie

Independent Examiner

Lothian Accountancy
25 Wallace Avenue
Wallyford
Musselburgh
East Lothian
EH21 8BZ

Approved by order of the board of trustees on 17-03-26 and signed on its behalf by:

Fiona Boyles

Trustee

Lo-gy

Balance Sheet

30 June 2025

		30.6.25 Unrestricted fund £	30.6.24 Total funds £
	Notes		
FIXED ASSETS	6		
Tangible assets		39,083	39,083
CURRENT ASSETS			
Cash at bank and in hand		5,781	1,648
NET CURRENT ASSETS		<u>5,781</u>	<u>1,648</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		44,864	40,731
CREDITORS	7		
Amounts falling due after more than one year		(3,501)	(3,501)
NET ASSETS	9	<u>41,363</u>	<u>37,230</u>
FUNDS			
Unrestricted funds		<u>41,363</u>	<u>37,230</u>
TOTAL FUNDS		<u>41,363</u>	<u>37,230</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

17-03-25 and were signed on its behalf by:

Fire Nile

Trustee

The notes form part of these financial statements

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Notes to the Financial Statements
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Fundraising events	<u>17,714</u>	<u>11,877</u>

3. RAISING FUNDS

Raising donations and legacies

	30.6.25	30.6.24
	£	£
Support costs	<u>13,582</u>	<u>13,951</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Lo-gy

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	<u>11,877</u>
EXPENDITURE ON	
Raising funds	<u>13,951</u>
NET INCOME/(EXPENDITURE)	(2,074)
RECONCILIATION OF FUNDS	
Total funds brought forward	39,304
TOTAL FUNDS CARRIED FORWARD	<u><u>37,230</u></u>

6. TANGIBLE FIXED ASSETS

COST	Fixtures and fittings £
At 1 July 2024 and 30 June 2025	<u>41,874</u>
DEPRECIATION	
At 1 July 2024 and 30 June 2025	<u>2,791</u>
NET BOOK VALUE	
At 30 June 2025	<u><u>39,083</u></u>
At 30 June 2024	<u><u>39,083</u></u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.25	30.6.24
	£	£
Bank loans (see note 8)	2,940	2,940
Trade creditors	561	561
	<u>3,501</u>	<u>3,501</u>

8. LOANS

An analysis of the maturity of loans is given below:

	30.6.25	30.6.24
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	2,940	2,940
	<u>2,940</u>	<u>2,940</u>

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	37,230	4,133	41,363
TOTAL FUNDS	<u>37,230</u>	<u>4,133</u>	<u>41,363</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,715	(13,582)	4,133
TOTAL FUNDS	<u>17,715</u>	<u>(13,582)</u>	<u>4,133</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	39,304	(2,074)	37,230
TOTAL FUNDS	<u>39,304</u>	<u>(2,074)</u>	<u>37,230</u>

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

Incoming	Resources	Movement
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	resources £	expended £	in funds £
Unrestricted funds			
General fund	11,877	(13,951)	(2,074)
TOTAL FUNDS	<u>11,877</u>	<u>(13,951)</u>	<u>(2,074)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	39,304	2,059	41,363
TOTAL FUNDS	<u>39,304</u>	<u>2,059</u>	<u>41,363</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,592	(27,533)	2,059
TOTAL FUNDS	<u>29,592</u>	<u>(27,533)</u>	<u>2,059</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

30.6.25	30.6.24
£	£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	1	-
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Other trading activities

Fundraising events	<u>17,714</u>	<u>11,877</u>
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Total incoming resources	17,715	11,877
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EXPENDITURE

Support costs

Management		
Insurance	1,797	2,695
Light and heat	3,467	1,894
Telephone	451	2,097
Administration Costs	<u>3,078</u>	<u>4,652</u>

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	8,793	11,338
Finance		
Bank charges	556	790
Information technology		
Repairs and renewals	3,178	768
Governance costs		
Accountancy and legal fees	<u>1,055</u>	<u>1,055</u>
Total resources expended	<u>13,582</u>	<u>13,951</u>
Net income/(expenditure)	<u><u>4,133</u></u>	<u><u>(2,074)</u></u>

This page does not form part of the statutory financial statements