LOGANLEA MINERS WELFARE CHARITABLE SOCIETY

FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

Charity No SC013063

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2026

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

Reference and Administrative Information

Charity Name — Loganlea Miners Welfare Charitable Society

Charity Registration Number — SCO13063

Principal Office & Registered Office — Main Street, Addiewell, EH55 8HN

Trustees

The trustees serving at 31 March 2026 were as follows:

James McKeown (President)
Chris Adair (Vice President)
Marc Donaghue (Treasurer)
Avril Finlayson (Secretary)

Independent Examiner

Brian Maloney,
F.C.C.A.,
15a West End,
West Calder
EH55 8EH

Bankers

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

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the period ended 31 March 2026.

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 2024/25 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 and to promote further activities/events for young and elderly people.

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.

Achievements and Performance

Three football teams operate from the charity

The community cafe and the Soft Play Area are open from 9.30am to 1.3 pm 5 days per week.

Coffee mornings are organised for disabled, elderly and carers.

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 6.45pm to 7.30pm every Wednesday.

Bingo is held at 6.30pm every Wednesday.

Theatre group for kids every Monday.

Boxing every Thursday for suitable kids.

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 the 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 enable them to ensure that the financial statements comply with 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.

Trustee

Date

26/10/2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LOGANLEA MINERS WELFARE CHARITABLE SOCIETY
FOR THE YEAR ENDED 31ST MARCH 2026

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

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements;
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and;
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date 26/10/2026

LOGANLEA MINERS WELFARE CHARITABLE SOCIETY

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

	Note	2026 Unrest £	2026 Rest £	2026 Total £	2025 Total £
Income :					
Donations & Legacies	5	2,258	-	2,258	863
Income from Charitable Activities	6	16,696	64,148	80,844	70,578
Income from Other Trading Activities	7	9,758	-	9,758	10,819
Total Income		28,712	64,148	92,860	82,260
Expenditure On :					
Charitable Activities Charitable Projects	14	46,323	99,364	145,687	130,001
Other	8	1,500	-	1,500	1,250
Total Expenditure		47,823	99,364	147,187	131,251
Net Income/(Expenditure) and Net Movement in Funds		(19,111)	(35,216)	(54,327)	(48,991)
Reconciliation of Funds					
Funds brought Forward		198,801	107,113	305,914	354,905
Funds Transfer		-	-	-	-
Funds Carried Forward	9	179,690	71,897	251,586	305,914

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

BALANCE SHEET AS AT 31ST MARCH 2026

	Note	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10		[illegible]		[illegible]
CURRENT ASSETS					
Debtors		[illegible]		[illegible]	
Cash at Bank & in Hand		[illegible]		[illegible]	
TOTAL CURRENT ASSETS		[illegible]		[illegible]	
LIABILITIES					
Creditors due within one year	11	[illegible]		[illegible]	
NET CURRENT ASSETS			[illegible]		[illegible]
			[illegible]		[illegible]
CREDITORS FALLING DUE AFTER 12 MONTHS	11		[illegible]		[illegible]
NET ASSETS			[illegible]		[illegible]
THE FUNDS OF THE CHARITY					
Unrestricted Revenue Fund	9		[illegible]		[illegible]
Restricted Funds	9		[illegible]		[illegible]
TOTAL CHARITY FUNDS	9		[illegible]		[illegible]

The financial statements were approved by the Board of Trustees on [illegible] and were signed on its behalf by:

[illegible] (Trustee)

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

	2026	2025
	£	£
Rent payable under Occupational Licence	6,000	6,000

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 2026 £	Rest'd 2026 £	Total 2026 £	Total 2025 £
Donations (General)	2,258	-	2,258	172
(Social Club)	-	-	-	691
	2,258	-	2,258	863

6 Income from Charitable Activities

	Unres't 2026 £	Rest'd 2026 £	Total 2026	Total 2025 £
W L C (RCLLD Fund)	-	16,668	16,668	10,400
West Lothian Trust	-	11,750	11,750	-
W L C (Summer of Fun)	-	4,970	4,970	4,970
W L C (Other)	-	200	200	200
Robertson Trust	-	-	-	7,000
National Lottery (Awards for All)	-	20,000	20,000	22,320
Village Larder	9,315	-	9,315	-
Bauer Radio	-	-	-	-
Tomywheel Small Grant Scheme	7,381	-	7,381	7,063
Fauldhouse & Breich Valley	-	1,460	1,460	800
WLC Eco Fund	-	350	350	1,000
CLDFPC	-	200	200	125
Food Network Fund	-	-	-	16,700
Levenseat Trust	-	550	550	-
Corra Foundation	-	7,500	7,500	-
Neighbourly	-	500	500	-
	16,696	64,148	80,844	70,578

7 Income from Other Trading Activities

	Unres't 2026 £	Rest'd 2026 £	Total 2026 £	Total 2025 £
The Pitstop Community Facility:				
Other Income	494	-	494	1,245
Bank Interest	1	-	1	63
Occupational Licence	6,000	-	6,000	6,000
OVO Energy	3,263	-	3,263	3,511
	9,758	-	9,758	10,819

8 Support Costs and Governance

	2026	2025
	£	£
Independent Examiners Fees	1,500	1,250

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	198,801	28,712	(47,823)	-	179,690
	198,801	28,712	(47,823)	-	179,690
Restricted Funds					
Pitstop Community Fac	66,813	-	(29,328)	-	37,485
Levenseat Trust (1)	22,632	-	(3,151)	-	19,481
Leader	17,668	-	(2,937)	-	14,731
WLC (CLD FCM)	-	200	(200)	-	-
WLC (Summer of Fun)	-	4,970	(4,970)	-	-
WLC (CLDFDC)	-	200	(200)	-	-
WLC (RCLLD Fund)	-	16,668	(16,668)	-	-
West Lothian Trust	-	11,750	(11,750)	-	-
National Lottery Fund	-	20,000	(20,000)	-	-
Fauldhouse & Breich Valley	-	1,460	(1,460)	-	-
Corra Foundation	-	7,500	(7,300)	-	200
Neighbourly	-	500	(500)	-	-
West Lothian Council	-	350	(350)	-	-
Levenseat	-	550	(550)	-	-
	107,113	64,148	(99,364)	-	71,897
TOTAL FUNDS	305,914	92,860	(147,187)	-	251,587

Purpose of Restricted Funds

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

WLC (RCLLD Fund) was to facilitate premises upgrade.

WLC Summer of Fun provided funds for summer activities.

WLC CLD FCM relates to disbursements from local MP for Christmas.

Fauldhouse & Breich Valley provided small grants for various projects.

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

Levenseat Trust proved funds towards new lighting in the hall.

CLDF&C proved funds for pensioners meals.

West Lothian Council provided funding for Christmas events.

Neighbourly provided funds towards centre activities.

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 2025	463,627	165,242	186,847	815,716
Additions	-	-	-	-
At 31 March 2026	463,627	165,242	186,847	815,716
Depreciation				
At 1 April 2025	278,030	99,244	175,651	552,925
Charge for Year	39,814	14,695	1,680	56,189
At 31 March 2026	317,844	113,939	177,331	609,114
Net Book Value				
At 31 March 2026	145,783	51,303	9,516	206,602
At 31 March 2025	185,597	65,998	11,196	262,791

11 Creditors: Amounts falling due within 12 Months

	2026 £	2025 £
Sundry Creditors	1,863	500
Tax & Social Security Costs	933	(120)
Loan - Energy Saving Panels	1,920	1,920
	4,716	2,300

Creditors; Amounts falling due after more than one year

	2026 £	2025 £
Loan - Energy Saving Solar panels	4,800	4,800
	4,800	4,800

12 Trustees Remuneration and Related Party Transactions

No trustee has received any remuneration or benefits during the year (2025 - £nil).

No trustee or other person related to the charity [illegible] in any contract [illegible]

13 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total £
Tangible Fixed Assets	134,705	71,897	206,602
Current Assets	54,501	-	54,501
Current Liabilities	(4,716)	-	(4,716)
Non Current Liabilities	(4,800)	-	(4,800)
Net Assets as at 31 March 2026	179,690	71,897	251,587

14 Analysis of Expenditure on Charitable Activities

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Project Costs	-	18,467	18,467	19,710
Depreciation	23,710	32,479	56,189	56,167
Repairs & Maintenance	-	20,721	20,721	8,298
Payroll Costs	21,047	27,697	48,744	36,758
Premises Costs	175	-	175	2,676
Heat & Light	-	-	-	3,894
Professional Fees	452	-	452	438
Sundry Expenses	939	-	939	2,060
	46,323	99,364	145,687	130,001

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.