# LOTHIAN MINEWORKERS CONVALESCENT HOME
# WHATTON  LODGE, GULLANE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED
## 31-Dec-25

**Charity No: SC014099**

**LOTHIAN MINEWORKERS CONVALESCENT HOME**

The trustees present their report and financial statements of the charity for the year ended 31 December 2025.

**Reference and Administrative Details**

The trust acting through a management committee is recognised as a charity reference number SC014099.

**Main Address**

Whatton Lodge
Hill Road
Gullane
EH31 2BE

**Membership of the committee**



**Trustees**



**Independent Examiner**

Peter Mulholland C.A.
Millbank
Eddleston
Nr Peebles
EH45 8QP

**Bankers**

The Royal Bank of Scotland plc
12 North-West Circus Place
Edinburgh EH3 6SX

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**YEAR TO 31 DECEMBER 2025**

### Structure Governance and Management

### Legal and Administrative Details

The trust acting through a management committee is recognised as a charity by the Office of the Scottish Charity Register, reference SC014099

Under provision of the new Trust which was set up through the Court of Session ,seven trustees have been appointed, namely two appointed by the NUM (Scotland Area), two by the Scottish Coal Company Ltd. One by East Lothian Council, one by Midlothian Council and one person who is not connected with the coalmining industry nominated by the Chief Executive of the Coal Industry Social Welfare Organisation. Under the provision of the Trust two additional trustees have also been appointed.

Each of the trustees will hold office for three years and any Trustee once appointed is eligible for reappointment for one or more further terms of office of three years. On conclusion of term of office, death or resignation of any trustee, the vacancy shall be filled by the appointment by the body which or person who appointed the Trustee in respect of whom the vacancy has occurred.

Powers have been vested in the trustees to administer, manage and control the convalescent facilities and to delegate these provisions to the management committee.

The management committee and campaign committee raise funds to run the home and this income is supplemented by local authority grants from Midlothian and East Lothian councils , donations from Miner's Welfares and fund raising events.

### Objects

The Deed of Trust was established to provide convalescent facilities for mineworkers and ex-mineworkers from the Lothian area, and also for their families. The main objective of the committee is the administration and maintenance of the home.

### Review of Activities and Future Plans

Throughout 2025, the Trust remained firmly committed to providing respite and break services to former miners, their families, and the wider mining community.

During the year, the Trust was pleased to provide 148 seasonal breaks for elderly and disabled beneficiaries. These seven-day breaks included accommodation, meals, entertainment, and organised excursions, offering not only a relaxing holiday in one of Scotland’s most attractive coastal regions but also an important opportunity to reduce social isolation, promote wellbeing, and encourage social connection among participants.

The closure of Blair Castle in Culross, Fife, during 2025 means that Whatton Lodge is now the only remaining miners’ home in Scotland. This achievement is a testament to the dedication, hard work, and commitment of the Trust’s volunteers, whose efforts have ensured the continued operation and sustainability of this important facility.

In addition to the seasonal break programme, Whatton Lodge and the Cottage continued to be made available for private lettings, enabling families and groups to enjoy seaside holidays, family gatherings, celebrations, and community activities. During the year, the Trust accommodated 80 separate bookings, welcoming more than 600 guests to the Lodge and Cottage.

The refurbishment of the Cottage, completed in 2024, is now delivering clear benefits. The property has become an increasingly popular destination for seaside breaks and continues to receive consistently positive reviews from visitors. The additional income generated through private lettings is helping to fund much-needed improvements to Whatton Lodge while continuing to support and subsidise the Trust’s beneficiary breaks programme.

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**YEAR TO 31 DECEMBER 2025**

### Review of Activities and Future Plans (continued)

While the success of the Cottage refurbishment is highly encouraging, the Trustees remain focused on the ongoing need to preserve and enhance Whatton Lodge, a building of considerable architectural and historical significance.

Major investment is required to address essential repairs, particularly to the roof and heating system, in order to safeguard the long-term future of the property. To support this objective, the Trustees are working towards commissioning a comprehensive condition survey of the Lodge, undertaken by professional architects and quantity surveyors. This survey will identify priority repair works, establish a phased programme of improvements, and provide robust cost estimates. Although commissioning the survey represents a significant financial commitment, it is a vital step in enabling the Trust to seek external funding and grant support for future refurbishment projects.

A further priority for the coming year is a comprehensive review of the Trust's legal and constitutional framework. The current Trust Deed is now approaching fifty years old and, while its core charitable objectives remain relevant, several of the partner organisations referenced within the Deed no longer exist or no longer play an active role. The Trustees therefore intend to work with the Scottish Council for Voluntary Organisations (SCVO), the Office of the Scottish Charity Regulator (OSCR), and professional legal advisers to review the existing arrangements and explore alternative governance structures that will best support the Trust's work over the next fifty years.

The Trust's activities and the maintenance of its facilities in Gullane are made possible by a small but highly dedicated team of volunteers. The Trustees wish to record their sincere gratitude for the commitment, enthusiasm, and hard work of all volunteers, whose continued support remains essential to the success of the Trust.

### Risk Review

The trustees consider the need to continually maintain the property and provide a substantial reserve of funds for future renovation costs as the main risk to future core purpose of the home. To this end the Investments held by the charity have been ring fenced to provide for these future costs.

### Reserves Policy

As mentioned above the main reserve policy is to hold sufficient funds to be able to meet future costs and any unforeseen emergencies and renovation costs.

### Reserves

The charity made a a surplus of £ 14,217 (2024 Deficit £ 17.018) . The reserves figure is £ 300,927 of which £ 235,969 are unrestricted funds.

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**YEAR TO 31 DECEMBER 2025**

## Organisational Structure

The charity is run by the committee who employ part time staff during the summer months to cater for the beneficiaries of the home.

## Statement of General Committee Responsibilities

Charity law and the constitution requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the surplus or deficit of the organisation for that period. In preparing those financial statements, the committee are required to:

> select suitable accounting policies and then apply them consistently;
> make judgements and estimates that are reasonable and prudent;
> prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business;

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act and Charities accounts (Scotland) Regulations 2006
The committee members are also responsible for safeguarding the assets of the organisation and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Members of the Management Committee

Members of the Management Committee, who are trustees for the purposes of charitable law, who served during the year, and up to the date of this report are set out on page 1,

Approved by the Management Committee and signed on their

behalf by

DAVID BROWN

DATE 26/06/2026

**LOTHIAN MINEWORKERS CONVALESCENT HOME**

**Independent Examiner's Report to the Trustees of Lothian Miners Convalescent Home**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 and 4.

**Respective responsibilities of trustees and examiner**

The charity 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. The charity trustees consider that the audit requirement of Regulation10(1) (d) of the 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 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.

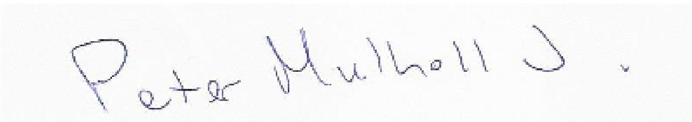
**Independent examiner's statement**

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.

Peter Mulholland
Chartered Accountant
Millbank
Eddleston
EH45 8QP



06/07/2026
Date ..................................

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 December 2025**

| | Notes | 2025 | 2025 | 2025 | 2024 |
|---|---|---|---|---|---|
| **Incoming Resources** | | £ | £ | £ | £ |
| **Incoming resources from generated funds** | | **Unrestricted** | **Restricted** | **Total** | **Total** |
| Voluntary Income | | | | | |
| . Donations and Grants | 2 | 34,475 | 4,700 | 39,175 | 42,489 |
| Activities for generating funds: | | | | | |
| Rental and Let Income | | 75,000 | - | 75,000 | 40,920 |
| Investment Income | | | - | - | 7,187 |
| Other Income | | 1,715 | - | 1,715 | - |
| **Total Incoming Resources** | | 111,190 | 4,700 | 115,890 | 90,596 |
| **Resources Expended** | | | | | |
| **Costs of generating funds** | | | | | |
| - Costs of Generating Voluntary Income | | | | - | - |
| **Charitable Activities** | 3 | 100,625 | 4,700 | 105,325 | 106,133 |
| **Total Resources Expended** | | 100,625 | 4,700 | 105,325 | 106,133 |
| **Net Incoming (Outgoing) resources before other recognised gains** | | 10,565 | | 10,565 | (15,537) |
| Gain on revaluation of Investments | | 3,652 | - | 3,652 | (1,481) |
| **Net Movement in Funds** | | 14,217 | - | 14,217 | (17,018) |
| Transfers | | | | - | |
| Balance at 1 January 2025 | | 221,752 | 64,958 | 286,710 | 303,728 |
| **Balance at 31 December 2025** | | 235,969 | 64,958 | 300,927 | 286,710 |

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**Balance Sheet at 31 December 2025**

| | Notes | 2025 | | 2024 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Tangible Assets | **7** | | 58,116 | | 58,329 |
| Investments | **8** | | 80,000 | | 143,690 |
| | | | 138,116 | | 202,019 |
| **CURRENT ASSETS** | | | | | |
| | | - | | - | |
| Cash at Bank | | 163,411 | | 85,241 | |
| | | 163,411 | | 85,241 | |
| **CURRENT LIABILITIES** | | | | | |
| Sundry creditors | **9** | (600) | | (550) | |
| **NET CURRENT ASSETS** | | | 162,811 | | 84,691 |
| | | | 300,927 | | 286,710 |
| **FINANCED BY:** | | | | | |
| Unrestricted Funds | | | 235,969 | | 221,752 |
| Restricted Funds | **10** | | 64,958 | | 64,958 |
| | | | 300,927 | | 286,710 |

Approved on behalf of the management committee

DAVID BROWN

Date 26/06/2026

**1 Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year

**(a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014. The Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006.

**(b) Fund Accounting**

> Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the reinstatement of fixed assets at market value.

> Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

**(c ) Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

> Voluntary Income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

> Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

> Investment income is included when receivable.

> Incoming resources from charitable trading activity are accounted for when earned.

**(d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

> Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

> Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

> Governance Costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

**(e) Fixed Assets**

Fixed Assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £ 400 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, less residual value and in all cases the rate is 10% per annum.

LOTHIAN MINEWORKERS CONVALESCENT HOME

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

## 2 Incoming resources from Activities to further the Charity's Objects

| | 2025 £ Unrestricted | 2025 £ Restricted | 2025 £ Total | 2024 £ Total |
|---|---|---|---|---|
| Miners Welfare Schemes & Donations | 34,475 | - | 34,475 | 31,239 |
| Bonnyrigg Development Trust | - | 2,000 | 2,000 | - |
| Wallyford Club | - | 1,000 | 1,000 | - |
| Tyne & Esk Rural Decvelopment Fund | - | - | - | 11,250 |
| Loretto Church | - | 700 | 700 | |
| Mayfield Community Club | - | 500 | 500 | - |
| Kilspinndie Golf Club | - | 500 | 500 | |
| | 34,475 | 4,700 | 39,175 | 42,489 |

## 3 Total Resources Expended

| Costs directly allocated to activities | Basis of allocation £ | Home £ | | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| Staff Salaries | direct | 20,490 | | 20,490 | 18,286 |
| Accountancy Fees | direct | 600 | | 600 | 550 |
| Charitable Activities | direct | 22,097 | | 22,097 | 14,736 |
| **Support Costs allocated to activities** | | | | | |
| Premises | floor area | 60,061 | | 60,061 | 70,546 |
| General Office costs | usage | 85 | | 85 | 158 |
| Communications | usage | 1,628 | | 1,628 | 1,375 |
| Other | usage | 151 | | 151 | 249 |
| Depreciation | | 213 | | 213 | 233 |
| | | 105,325 | - | 105,325 | 106,133 |

## 4 Net Incoming resources for year

| | 2025 £ | 2024 £ |
|---|---|---|
| This is stated after charging | | |
| Independent Examination remuneration | 600 | 550 |
| Depreciation | 213 | 233 |

**LOTHIAN MINEWORKERS CONVALESCENT HOME**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

## 5 Staff Salaries and Numbers

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Staff Costs were as follows: | | |
| Salaries and wages | 20,490 | - |
| Employers National Insurance | - | - |
| Total | 20,490 | - |

No employee received emoluments of more than £ 60,000

The home is open for three months during the summer and the numbers employed during that period are as follows:-

| | 2025 Number | 2024 Number |
|---|---|---|
| Manager | 1 | 1 |
| Assistants | 3 | 3 |
| | 4 | 4 |

The charity does not operate any pension scheme

No trustee received any emoluments during the year.

## 6 Taxation

As a charity , Lothian Mineworkers Convalescent Home, is exempt from tax falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges Have arisen in the Charity.

## 7 Fixed Assets

| | Heritable Property | Furniture & Fittings | Total |
|---|---|---|---|
| Cost: | £ | £ | £ |
| At 1 January 2025 | 56,196 | 23,931 | 80,127 |
| Additions/(Disposals) | - | - | - |
| At 31 December 2025 | 56,196 | 23,931 | 80,127 |
| Depreciation: | | | |
| At 1 January 2025 | - | 21,798 | 21,798 |
| Charge for year | - | 213 | 213 |
| At 31 December 2025 | - | 22,011 | 22,011 |
| Net Book Value: 31 December 2025 | 56,196 | 1,920 | 58,116 |
| Net Book Value: 31 December 2024 | 56,196 | 2,133 | 58,329 |

LOTHIAN MINEWORKERS CONVALESCENT HOME

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

| | | 2025 | 2024 |
|---|---|---|---|
| **8** | **Investments** | £ | £ |
| | Market Value: £ 143,748 5 % Treasury Stock 2025 | - | 143,690 |
| | Cambridge & Counties Investment | 80,000 | |
| | | 80,000 | 143,690 |

| | | | |
|---|---|---|---|
| **9** | **Creditors** | **£** | **£** |
| | Accruals | 600 | 550 |
| | | | - |
| | | 600 | 550 |

| | | At 1 Jan 2025 | Grants Received | Used | At 31 Dec 2025 |
|---|---|---|---|---|---|
| **10** | Movement in Restricted Funds | | | | |
| | | | | | - |
| | Grants reveived | | 4,700 | (4,700) | - |
| | Business High Interest Fund | 3,000 | | - | 3,000 |
| | Share Capital | 61,958 | - | - | 61,958 |
| | | 64,958 | 4,700 | (4,700) | 64,958 |

**LOTHIAN MINEWORKERS CONVALESCENT HOME**
**INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **INCOME** | | | | |
| Grants Received | | 6,725 | | 11,250 |
| Donations | | 32,450 | | 32,079 |
| Investment Income | | - | | 7,187 |
| Rent Received | | 75,000 | | 40,013 |
| Sundry Income | | 1,715 | | - |
| | | 115,890 | | 90,529 |
| **EXPENDITURE** | | | | |
| Rates and Insurance | 11,614 | | 12,541 | |
| Heat and Light | 13,317 | | 9,882 | |
| Wages and PAYE | 20,490 | | 18,286 | |
| Repairs and renewals | 26,442 | | 38,022 | |
| Equipment | 8,688 | | 8,459 | |
| Printing Stationary and Postage | 85 | | 158 | |
| Telephone | 1,628 | | 1,375 | |
| Groceries and Provisions | 9,210 | | 5,845 | |
| Cleaning | 4,383 | | 2,375 | |
| Laundry | 5,550 | | 2,208 | |
| Entertainment | 1,020 | | 960 | |
| Garden expenses | - | | 1,642 | |
| Sundry Expenses | 151 | | 249 | |
| Travel Expenses | 1,052 | | 974 | |
| Accounts Fee | 600 | | 550 | |
| Consultancy | 882 | | 2,307 | |
| Depreciation | 213 | | 233 | |
| | | 105,325 | | 106,066 |
| **Surplus/ (Defict) for year** | | 10,565 | | (15,537) |