Allanton Miners Charitable Society

Annual Report and Accounts
for the year ended 31 January 2025

G O Thomson & Co

Chartered Accountants

Lanark

Allanton Miners Charitable Society

Report of the Trustees for the year ended 31st January 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st January 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 U.K. and the Republic of Ireland published on 16th July 2014.

Objectives and activities

The objects of the Charitable Society are to provide facilities for such forms of recreation and other leisure-time occupations as are conducive to the improvement of the conditions of living of the inhabitants of Allanton and the neighbourhood thereof. The trustees confirm that there have been no changes since the last report.

The activities of the Charity are set out below.

<u>The Premises</u>

The bars were used during the year when government restrictions permitted by Allanton Miners Welfare Society & Social Club under an occupational licence granted by the Trustees. The Social Club in addition covenanted the whole of the net profit for the year to Allanton Miners Charitable Society.

<u>Achievements and performance</u>

Annual Club Competitions
Bowls - Singles, doubles and trebles
Pool - Singles and doubles
Dominoes - Singles and doubles

All the winners receiving trophies.

Indoor Bowls
The indoor bowls carpet is used for recreational purposes for our Senior Citizens and families from the village to enjoy at any time throughout the year.

Senior Citizens
We work closely with our Senior Citizens throughout the year, we had a few special days last year with our Jubilee tea and a fantastic evening at Christmas where we enjoyed sandwiches, tea, coffee, chocolates and live entertainment that was enjoyed by everyone.

Golf Section
This consists of 14 members with comptitions being run throughout the season. The golf section ran one social evening within the club.

Dance Classes
We have a dance class that uses the premises 3 times per week. This is to teach the children to dance and keep fit. The children can range from 2 to 15 years old. The children also attend two to three annual events all over the country to compete with other dance schools. The dance class held two social events within the dance class in the last year.

The charity is looking to extend our good work to other activities in 2024.

Financial Review

The total income for the year was £8,015 (2024 - £8,200) and total expenditure was £10,323 (2024 - £9,743) leaving a net movement in funds of (£2,308) (2024 - (£1,543)).The Balance Sheet shows Net Current Assets of £22,406 (2024 - £22,818) and Net Free Assets of £ 118,849 (2024 - £121,157). The Charity is exempt from UK tax.

Risk Management

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

Reserves Policy

The trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed.

Unrestricted funds are needed to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and to cover administration, fund raising and support costs without which the charity could not function. The trustees consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the charities use. The trustees consider that the covenanted income is variable and their current reserves policy takes cognisance of this.

Structure, governance and management

The charity was registered on 13th May 1962 and operates under it's current Constitution and Regulations. The trustees hold regular meetings to discuss areas of activity of the charity including consultation of performance and risk management policies.

Allanton Miners Charitable Society

Report of the Trustees for the year ended 31st January 2025 (continued)

Reference and Administration information

Registered Charity Number	SC018634	
Trustees	Ian Riggans	(President)
	David McDougal	(Vice President)
	Owen Devine	(Treasurer)
	John Gardiner	(Secretary)
Address	Allanton Miners Charitable Society 187 Main Street Allanton Shotts. ML7 5AX	
Bankers:	Virgin Money	
Independent Examiner:	Julie Calderwood G.O.Thomson & Co. Chartered Accountants 13 Hope Street, Lanark. ML11 7NL	

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to :

select suitable accounting policies and apply them consistently;
observe the methods and principles in the applicable Charities SORP
make judgements and estimates that are reasonable and prudent
state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Constitution and Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 August 2025 and signed on their behalf by

....

Ian Riggans
President

Allanton Miners Charitable Society

Statement of Financial Activities for the year ended 31st January 2025

2024		Note	2025 Unrestricted Funds
£			£
	Income and endowments		
8,000	Occupational Licence		8,000
200	Other Income		15
8,200	**Total Income**		8,015
	Expenditure		
	Expenditure on charitable activities		
9,743	Costs of activities	**3**	10,323
(1,543)	**Net movement in funds**		(2,308)
	Reconciliation of funds		
122,700	Total funds brought forward		121,157
121,157	**Total funds carried forward**		118,849

Allanton Miners Charitable Society

Balance Sheet as at 31 January 2025

2024 £	£		Note	£	2025 £
		Fixed Assets			
98,339		Tangible Fixed Assets	**4**		96,443
		Current Assets			
	1,322	Cash in Bank and on Hand	**5**	1,281	
	-	VAT		-	
	24,469	Debtors	**6**	25,237	
	25,791			26,518	
		Creditors (amounts falling due within one year)			
	2,245	Trade Creditors and Accrued Charges		2,310	
	728	VAT		1,802	
	2,973			4,112	
22,818		**Net Current Assets**			22,406
121,157		**Total Assets less Current Liabilities**			118,849
121,157		**Net Assets**			118,849
		Capital and Reserves			
121,157		Unrestricted Funds	**7**		118,849

Approved by the Trustees on 24th August 2025
and signed on their behalf by

.... Ian Riggans

………………………………………… Owen Devine

Allanton Miners Charitable Society

Notes to the Accounts for the year ended 31 January 2025

1. Accounting Policies

(a) General Information

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable transactions are denominated. These financial statements are of Allanton Miners Charitable Society and cover the year to 31st January 2025.
The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) Basis of accounting

The financial statements are prepared in accordance with United Kingdom Accounting Standards including the Financial Reporting Standard 102. The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

(c) Depreciation

Depreciation is provided on tangible fixed assets on a reducing balance basis at the following rates which are anticipated will write off the cost of the assets over the period of their expected useful lives.

Land and Buildings	1%
Concert Hall/ Lounge/ Entrance/ Toilets	5%
Furnishings and Equipment	10%

(d) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The Trust is registered for VAT and accordingly expenditure is shown net of VAT.

(e) Going concern

The trustees have formed a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and so continue to adopt the going concern basis in preparing the accounts.

Allanton Miners Charitable Society

Notes to the Accounts for the year ended 31 January 2025 - Continued

2. Income from Social Club

The Charity has granted an occupational licence to the Allanton Miners Welfare Society and Social Club to use the Charity premises in return for an occupational licence fee. The fee is shown under Incoming Resources within the Statement of Financial Activities. The occupational licence fee paid in 2025 was £ (2024 £8,000).

Whilst the Social Club is not a subsidiary undertaking the closeness of the relationship between the Social Club and the Charity requires disclosure of the summary of the results of the Social Club.
For the year ended 31 January 2025 these are as follows:-

	2025	2024
	£	£
Turnover	87,873	89,936
Other Operating Income	14,570	16,638
	102,443	106,574
Cost of Sales	(39,976)	(35,231)
Staff Costs	(25,699)	(31,289)
Other Operating Charges	(56,149)	(62,528)
Profit/ (Loss) for year	(19,381)	(22,474)
Deed of Covenant to Allanton Miners Charitable Society		-
Retained Loss brought forward	(57,271)	(34,797)
Retained (Loss) Carried Forward	(76,652)	(57,271)

Summarised Balance Sheet

	2025	2024
	£	£
Fixed Assets	7,284	8,094
Current Assets	7,425	10,514
Creditors -amounts due within one year	(44,371)	(43,840)
Creditors - amounts due after more than one year	(46,990)	(32,039)
Net Deficiency of Assets	(76,652)	(57,271)
Reserves	(76,652)	(57,271)

3. Expenditure on Charitable Activities

	2025	2024
	£	£
Cost of Activities		
Rates and Insurance	2,550	1,842
Heat and Light	5,067	5,073
Sundries	40	40
Depreciation	1,896	1,990
Accountancy fees	770	798
Repairs	-	-
	10,323	9,743

No remuneration was paid to the Trustees during the year (2024 £Nil).

Allanton Miners Charitable Society

Notes to the Accounts for the year ended 31 January 2025 - Continued

4. Tangible Fixed Assets

	Land & Buildings	Concert Hall/ Lounge/ Entrance/Toilets	Furnishings & Equipment	Total
Cost at 1 February 2024	98,517	91,769	33,608	223,894
Additions	-	-		-
Disposals	-	-	-	-
Cost at 31 January 2025	98,517	91,769	33,608	223,894
Accumulated Depreciation at 1 February 2024	16,911	79,902	28,742	125,555
Charge for the year	816	593	487	1,896
Depreciation at 31 January 2025	17,727	80,495	29,229	127,451
Net Book Value at 31 January 2025	80,790	11,274	4,379	96,443
Net Book Value at 31 January 2024	81,606	11,867	4,866	98,339

5. Cash in Bank and on Hand

	2025 £	2024 £
Virgin Money - Current Account	1,281	1,322
	1,281	1,322

6. Debtors

	2025 £	2024 £
Amount due from Allanton Miners Welfare Society & Social Club	25,237	24,469

7. Unrestricted Funds

	£
Opening balance 1 February 2024	121,157
Income less Expenditure for the year to 31 January 2025	(2,308)
Closing balance at 31 January 2025	118,849

Allanton Miners Charitable Society

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Allanton Miners Charitable Society

I report on the accounts of the charity for the year ended 31st January 2025 which are set out on pages four to eight.

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 Trustees consider that the audit requirement of Regulation 10(1)(a) to(c)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 (as amended). 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:

(a) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, (as amended) and

(b) to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts regulations (as amended)
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.

Julie Calderwood ACCA
Independent Examiner
G. O. Thomson & Co.
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

DATE 24th August 2025