COALBURN MINERS WELFARE CHARITABLE SOCIETY

Scottish Charity No. SC015679

REPORT AND STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

COALBURN MINERS WELFARE CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

INDEX

CONTENTS	PAGE
Legal and Administrative Details	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 - 8
Independent Examiner's Report	9
Trustees Report	10 - 14

COALBURN MINERS WELFARE CHARITABLE SOCIETY
LEGAL AND ADMINISTRATIVE DETAILS
AS AT 31 JANUARY 2026

SCOTTISH CHARITY NUMBER - SC015679

TRUSTEES

Gordon Ritchie (President)
Alan Graham (Vice President)
Jack Mooney (Secretary and Treasurer)

SCHEME ADDRESS

42 Coalburn Road
Coalburn
Lanarkshire
ML11 0LH

BANKERS

Santander
Bridle road
Bootle
L30 4GB

INDEPENDENT EXAMINER

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
ROTHERHAM
S60 4JG

COALBURN MINERS WELFARE CHARITABLE SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
INCOME AND ENDOWMENTS					
Room Hire and catering (net)		27,430	-	27,430	25,366
Donations		4,415	-	4,415	590
Sundry Income		6,605	-	6,605	3,319
Biomass renewable heat incentive		14,176	-	14,176	15,594
Income from electricity buy-back		2,477	-	2,477	1,492
Income from Coalburn Miners Welfare Social Club					
- Occupational Licence		7,660	-	7,660	7,660
- Covenanted Income		-	-	-	16,677
Grants received	2	21,317	352,437	373,754	225,905
TOTAL INCOME		**84,080**	**352,437**	**436,517**	**296,603**
EXPENDITURE					
Cost of activities in furtherance of the charity's objects	3	140,723	210,932	351,655	297,596
Donations	4	2,659	-	2,659	1,040
Governance costs	5	1,523	-	1,523	1,450
TOTAL EXPENDITURE		**144,905**	**210,932**	**355,837**	**300,086**
Net (Expenditure) / Income		**(60,825)**	**141,505**	**80,680**	**(3,483)**
Balances brought forward		802,059	159,374	961,433	964,916
Balances carried forward		**741,234**	**300,879**	**1,042,113**	**961,433**

COALBURN MINERS WELFARE CHARITABLE SOCIETY

BALANCE SHEET AS AT 31 JANUARY 2026

	NOTE	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		819,031		863,836
CURRENT ASSETS					
Debtors and prepayments	7	17,003		29,725	
Cash at bank and in hand		212,355		106,599	
		229,358		136,324	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	8	(6,276)		(38,727)	
NET CURRENT ASSETS			223,082		97,597
TOTAL ASSETS LESS CURRENT LIABILITIES			1,042,113		961,433
TOTAL NET ASSETS			**1,042,113**		**961,433**
FUNDS					
Restricted	9		300,879		159,374
Unrestricted	9		741,234		802,059
TOTAL FUNDS			**1,042,113**		**961,433**

The accounts were approved by the trustees and signed on their behalf by:

G Ritchie
Signed - Trustee

GORDON RITCHIE
Print Name - Trustee

6/10/26
Date

COALBURN MINERS' WELFARE CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements 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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees have a reasonable expectation that the Trust has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in the preparation of the accounts.

(b) Income Recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

(c) 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. All expenditure is accounted for on an accruals basis.

Grants are recognised when they are approved and the intention has been communicated to the recipient.

(d) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

Land	-	0%
Buildings	-	2 - 10% straight line
Computers	-	33% straight line
Furnitures and equipment	-	20% straight line
Electrical equipment	-	33% straight line
Biomass system	-	20% straight line

2. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

Capital grants are recognised in the Statement of Financial Activities on a received basis and are credited to a restricted fund and released to a designated assets fund on the purchase of the asset.

Grants received in year

a) ***VASLAN***
Grants totalling £45,258 for ongoing projects.

b) ***Kennoxhead Wind Farm***
Grant of £38,842 for group activities costs.

c) ***Brokencross Benefit***
Grant of £62,359 to cover employment costs and group activities.

d) ***Foundation Scotland***
Grant of £18,105 to fund an activities worker
Grant of £20,000 towards storage
Grants totalling £20,317 towards running costs

d) ***SLC***
Grants totalling £14,400 towards mainteneance to pavements/car park

e) ***ALCEMI***
Grants totalling £100,000 towards the cost of a new MUGA

f) ***Auchrobert***
Grant for £1000 towards running costs

h) ***Hagshaw Hill Windfarm***
Grant fro £8,857 towarrds storage

i) ***SLC Biomass***
Grants totalling £42,480 towards replacing the Biomass system

	£
Amounts not utilised in previous years brought forward	34,661
Amounts received during the year	339,093
Amounts not utilised in current year carried forward	-
Grants recognised in the year	373,754

COALBURN MINERS WELFARE CHARITABLE SOCIETY

NOTES TO THE ACCOUNTS
YEAR ENDED 31 JANUARY 2026

3. COSTS OF ACTIVITIES IN FURTHERENCE OF THE CHARITY'S OBJECTIVES (All funds consolidated)

	2026	2025
	£	£
Rates and Insurance	7,967	6,072
Heating and lighting	32,666	33,035
Repairs, renewals and cleaning	106,769	30,122
Wages, salaries and expenses	98,494	97,880
Printing, postage, stationery and telephone	2,960	2,798
Bank charges	81	92
Professional fees	1,210	1,535
Sundry expenses	1,880	206
Depreciation - Unrestricted assets	25,045	25,044
- Restricted assets	19,760	19,760
Activity costs	54,823	81,052
	351,655	**297,596**

4. DONATIONS

	2026	2025
	£	£
Coalburn Gala Committee	186	200
Millie Gillan	-	100
Bankhouse Care Home	-	250
MacMillan	-	320
Darby & Joan Club	-	120
Lesmagahow Football Club	-	50
Rigside Community (Jivers)	350	-
Beatson Hospital (Jivers)	450	-
Azets Holdings (Jivers)	138	-
Dunfries & Galloway (Jivers)	60	-
Lodge Newlands	300	-
The Haven	707	-
Friends of Lady Home Hospice	138	-
Alzheimers Scotland	330	-
	2,659	**1,040**

COALBURN MINERS WELFARE CHARITABLE SOCIETY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

		2026	2025
		£	£
5.	**GOVERNANCE COSTS**		
	Independent Examination and accountancy	1,523	1,450

6.	**FIXED ASSETS**	Land & Buildings	Fixtures & Equipment	Biomass System	Total
		£	£		£
	Cost				
	At 1 February 2025	1,153,735	317,833	100,378	1,571,946
	Additions	-		-	-
	At 31 January 2026	1,153,735	317,833	100,378	1,571,946
	Depreciation				
	At 1 February 2025	393,538	259,364	55,208	708,110
	Charge for the year	21,939	17,847	5,019	44,805
	At 31 January 2026	415,477	277,211	60,227	752,915
	Net Book Value				
	At 31 January 2026	**738,258**	**40,622**	**40,151**	**819,031**
	At 31 January 2025	**760,197**	**58,469**	**45,170**	**863,836**

7.	**DEBTORS**	2026	2025
		£	£
	VAT	3,135	323
	Prepayments and Accrued Income	1,974	1,025
	Coalburn Miners Welfare Social Club	11,894	28,377
		17,003	**29,725**

COALBURN MINERS WELFARE CHARITABLE SOCIETY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

	2026	2025
8. CREDITORS: Amounts falling due within one year		
Trade creditors	240	-
Oher creditors and accruals	5,120	4,066
PAYE	916	-
Grant unspent at year end	-	34,661
	6,276	38,727

9. FUNDS

For the purposes of the accounts, funds are defined as follows:

Unrestricted Funds - comprise gifts and other income received for the objects of the charity without further specified purpose and which are available as general funds.

Designated Funds - comprise either unrestricted funds which have been earmarked by the trustees for a specific purpose or which respresent the value of general funds tied up in fixed assets.

Restricted Funds - comprise gifts and other income received for spending on specified purposes as laid down by the donor.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COALBURN MINERS WELFARE CHARITABLE SOCIETY

I report to the trustees and members of Coalburn Miners Welfare Charitable Society (Registered Charity Number SC015679) on the accounts for the year ended 31 January 2026 as set out on pages 2 to 8.

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 on 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 2006 Accounts Regulations. 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 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.

....

J WALLAGE FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

Date