DALKEITH MINERS' CHARITABLE SOCIETY

REGISTERED CHARITY NUMBER SC001182

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

DALKEITH MINERS' CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

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DALKEITH MINERS' CHARITABLE SOCIETY

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 JANUARY 2026

CHARITY REGISTRATION NUMBER	-	SC001182	
TRUSTEES	-	Gregor Hutchison	Chairman
		James Hutchison	Vice Chairman
		William Hutchison	Treasurer
		Scott Lister	Secretary
MANAGEMENT COMMITTEE	-	Colin Kerr	
		Mark Riddell (appointed 27 April 2025)	
		Robert Blair	
		Alexander Pryde (appointed 27 April 2025)	
		Susan Baillie (resigned 27 April 2025	
		Zander Gardner (resigned 27 April 2025	
		James Stables (resigned 27 April 2025)	
PRINCIPAL ADDRESS	-	8 Woodburn Road	
		Dalkeith	
		Midlothian	
		EH22 2AT	
INDEPENDENT EXAMINER	-	J Wallage FCA	
		CISWO (Trading) Ltd	
		The Old Rectory	
		Rectory Drive	
		Whiston	
		Rotherham	
		S60 4JG	

DALKEITH MINERS' CHARITABLE SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2026

The trustees present their annual report and financial statements of the charity for the year ended 31 January 2026. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, 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 UK and Republic of Ireland published on 16 July 2014.

Structure, governance and management

Dalkeith Miners Charitable Society (the Charity) is registered with OSCR (Office of the Scottish Charities Regulator) under the number SC001182. The charity is managed by a Board of Trustees these being the office holders of the Charity (Chairman, Vice-Chairman, Secretary and Treasurer) whose names are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public, but a substantial amount of its income comes from its connected social club, Dalkeith Miners' Welfare Society and Social Club, which pays an annual occupational licence fee to the charity in order to run its business from the charity's premises. In addition to this, the Club also transfers any profits it makes to the charity under a Gift Aid agreement so the trustees work closely with the Club's officials to try and ensure the Club is profitable, thus ensuring extra income for the charity.

Objectives and Review of Activities

Dalkeith Miners' Charitable Society exists to provide facilities for recreational and other leisure activities that contribute to improving the quality of life for residents of Dalkeith and the surrounding community.

During the year, the charity has continued to support a wide range of charitable and community groups by providing access to its facilities. These include organisations such as the Brownies, Dalkeith Festival, Midlothian Council, the NHS, ELCAP, local older persons' groups and many others. The Trustees remain committed to supporting such groups by offering the use of the premises free of charge or at significantly reduced rates wherever possible.

The Charity and its connected Social Club have also maintained a strong focus on recreational activities. It has once again provided a home venue for local pool and darts teams and has expanded its programme of live entertainment. In the year ahead, members can expect an increase in free live music events, helping to create a welcoming environment where the community can come together, socialise and relax at the weekend.

The Society continues to support local sport and community initiatives. It remains a main sponsor of the East of Scotland football team, Dalkeith Thistle FC, and provides discounted facilities for local fundraising events, sports presentations, fitness classes and dance groups. During 2025/26, the Club welcomed four new boxing clubs and has supported them in hosting boxing events which represent an important source of income for those organisations. The Trustees will continue to build on this work in the year ahead and will seek opportunities to extend the Society's reach and benefit to an even wider section of the community.

Continued...

Objectives and Review of Activities (continued)

Members will be aware that significant investment has been made in the Club in recent years to modernise and improve the facilities. While the pace of major upgrades has slowed, there was a small investment into updating our Wi-Fi capabilities throughout the club. The requirement for essential improvements to heating and ventilation systems were also identified during the year. The Trustees are currently exploring options for further investment in these areas whch may require additional funding. Ensuring the venue remains safe, comfortable and sustainable will continue to be a priority.

The Trustees remain committee to maintaining and developing Dalkeith Miners' Club as a valued community assets and a central hub for social and recreational activity in Midlothian.

Financial Review

The charity showed a net deficit for the year of £61,956 as opposed to a deficit of £62,721 in the previous year which initially appears disappointing. However, this result is due to a conscious decision made by the Trustees to actively improve the facilities on offer and the results can clearly be seen in and around the building. The cost of these improvements has been added to the charity's fixed assets in recent years and this had resulted in substantial depreciation charges in the accounts each year since. This will continue to be the case for some time to come but the Trustees are satisfied with this given the quality of the improvements carried out.

Last year's decision to reduce the occupational licence fee (which the Social Club pays to the charity to operate from the charity's premises) allowed the Social Club to return to profitability and, as a result, it is once again in a position to donate its profits of £11,008 under the gift aid agreement in place.

On the whole, the Trustees are satisfied with the result for the year and will continue with their plan to improve where they see a need.

Investment Policy

The charity does not have an investment policy in place as such but the trustees have taken the sensible approach and have placed the majority of the charity's funds in interest bearing bank accounts which provides a modest amount of income in the form of interest but means the funds are readily available should they be needed.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which its derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The trustees work closely with the committee and members to address these risks.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity at a level to provide sufficient funds to cover anticipated administration and support costs for a period of twelve months. Any additional reserves are held to provide a capital fund that will be required for the upkeep of the premises.

Continued...

Statement of Trustees' Responsibilities

Law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then 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 ensure that the financial statements comply with the Charity and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....

Signed - Trustee

William Hutchison

Print Name - Trustee

04/06/2026

Date

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

I report to the trustees and members of Dalkeith Miners Charitable Society (Registered Charity Number SC001182) on the accounts for the year ended 31 January 2026 as set out on pages 6 to 9.

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

.....

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

14/7/26

.....

Date

DALKEITH MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2026

	Note	Total 2026	Total 2025
		£	£
Income and Endowments			
Occupational licence		10,000	10,000
Donation under gift aid from Dalkeith Miners Welfare Society and Social Club		11,008	11,199
Interest received		3,946	-
Total Income		24,954	21,199
Expenditure			
Charitable Expenditure			
Entertainment		2,350	-
Repairs and maintenance		-	1,968
Donations and members chits		1,741	1,606
Travel costs		150	-
Depreciation		80,488	78,266
Governance Costs			
Accountancy		2,100	2,000
Bank charges		81	80
Total Expenditure		86,910	83,920
Net movement in funds		**(61,956)**	**(62,721)**
Total funds brought forward		1,650,785	1,713,506
Total funds carried forward		**1,588,829**	**1,650,785**

DALKEITH MINERS' CHARITABLE SOCIETY

BALANCE SHEET
AS AT 31 JANUARY 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	3		1,129,419		1,190,160
CURRENT ASSETS					
Debtors	4	87,924		97,412	
Cash at bank and in hand		373,586		375,213	
		461,510		472,625	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	5	(2,100)		(12,000)	
NET CURRENT ASSETS			459,410		460,625
TOTAL NET ASSETS			1,588,829		1,650,785
FUNDS					
Unrestricted funds			1,588,829		1,650,785
			1,588,829		1,650,785

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

.....
Signed - Trustee

William Hutchison
Print Name - Trustee

04/06/2026
Date

DALKEITH MINERS' 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.

(d) Tangible fixed assets and depreciation

Depreciation is calculated using the straight line method and is intended to write off the value of each asset over its expected useful life at the following rates:

Land	-	Not depreciated
Buildings	-	2% per annum
Fixtures and fittings	-	10% per annum
Equipment	-	20% per annum

2. TRUSTEES' REMUNERATION AND EXPENSES

None of the trustees received any remuneration or expenses during the year.

DALKEITH MINERS' CHARITABLE SOCIETY

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

3. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 February 2025	1,803,234	557,083	2,360,317
Additions	-	19,747	19,747
At 31 January 2026	1,803,234	576,830	2,380,064
Depreciation			
At 1 February 2025	881,293	288,864	1,170,157
Charge for the year	36,051	44,437	80,488
At 31 January 2026	917,344	333,301	1,250,645
Net Book Value			
At 31 January 2026	885,890	243,529	1,129,419
At 31 January 2025	921,941	268,219	1,190,160

4. DEBTORS

	2026	2025
	£	£
Amount due from Dalkeith Miners Welfare Society & Social Club	86,121	77,334
VAT	1,803	20,078
	87,924	97,412

5. CREDITORS: Amounts falling due within one year

Trade creditors	-	10,000
Accruals and other creditors	2,100	2,000
	2,100	12,000