EASTHOUSES MINERS' CHARITABLE SOCIETY

REGISTERED CHARITY NUMBER SC002122

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

EASTHOUSES MINERS' CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

INDEX

CONTENTS	PAGE
Charity Information	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9

EASTHOUSES MINERS' CHARITABLE SOCIETY

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 JANUARY 2026

CHARITY REGISTRATION NUMBER - SC002122

TRUSTEES - J Dillon - President
W Smith - Vice President
A Blewes - Secretary
T Dillon - Treasurer

REGISTERED OFFICE - 45 Easthouses Road
Easthouses
Dalkeith
Midlothian
EH22 4ED

BANKERS - Royal Bank of Scotland
63 High Street
Dalkeith
Midlothian
EH22 1JA

SOLICITORS - McClure Naismith
43 Queen Street
Edinburgh
EH2 3NH

INDEPENDENT EXAMINER - J Wallage FCA
CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

EASTHOUSES 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

Easthouses Miners Charitable Society (the Charity) is registered with the Office of the Scottish Charity Regulator under the number SC002122. The Charity is managed by a Board of Trustees. The Trustees are the office holders of the Charity (President, Vice-President, 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, Easthouses Miners Welfare Society & 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

The charity's objectives are to provide facilities for social interaction, mutual helpfulness, mental and moral improvement, physical exercise and general recreation for all people living within Easthouses and the surrounding area.

The trustees encourage local clubs and societies to use the facilities as well as providing financial donations. During the year assistance was given to various local groups and organisations as detailed in Note 3 to these accounts.

The trustees are conscious that substantial repairs are required to the fabric of the building and will look into the possibility of obtaining grant funding to help carry these out in the coming year.

Financial Review

The charity showed a deficit of £6,610 for the year as opposed to a deficit of £1,047 last year mainly due to a fairly large decrease in room hire this year.

The trustees noted with disappointment that the connected social club did not have a particularly successful year and so was not in a position to make a donation of its profits under gift aid as in the past. The trustees will continue to work with the management committee to try and reverse this in the coming year in the hope that the social club will return to profitability.

However, the trustees know that the charity has adequate reserves to absorb a small deficit like this and, as a result, they are satisfied with the results for the year.

Continued…

Investment Policy

The charity does not have an investment policy as the charity does not hold sufficient funds to consider any sort of investment at this time. The trustees will continue to monitor this situation and make changes accordingly.

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 connected social club from which it 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 for repairs that will be required for the upkeep of the premises.

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 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 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 to 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 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 Print Name - Trustee

…....

Date

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

I report to the trustees and members of Easthouses Miners Charitable Society (Registered Charity Number SC002122) on the accounts for the year ended 31 January 2026 as set out on pages 5 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 FCA Date

On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

EASTHOUSES MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income and Endowments					
Occupational licence		13,500	-	13,500	13,500
Snooker and pool		1,734	-	1,734	1,993
Room hire and grounds rental		2,900	-	2,900	5,050
Donations		-	-	-	750
Grant Received - CISWO		-	6,204	6,204	-
Sundry income		173	-	173	225
Total Income		18,307	6,204	24,511	21,518
Expenditure					
Charitable Expenditure					
Rates and water		2,703	-	2,703	1,855
Insurance		4,889	-	4,889	5,132
Donations and sponsorships	3	3,789	-	3,789	4,609
Repairs and maintenance		5,640	6,204	11,844	4,393
Depreciation	4	5,028	-	5,028	5,186
Sundry Expenses (Inc. Children's party expenses)		1,919	-	1,919	472
Governance Costs					
Accountancy		654	-	654	622
Bank charges		18	-	18	19
Loan interest		277	-	277	277
Total Expenditure		24,917	6,204	31,121	22,565
Net (Expenditure) / Income		**(6,610)**	**-**	**(6,610)**	**(1,047)**
Balance brought forward 1 February 2025		445,694	-	445,694	446,741
Balance carried forward as at 31 January 2026		**439,084**	**-**	**439,084**	**445,694**

EASTHOUSES MINERS' CHARITABLE SOCIETY

BALANCE SHEET
AS AT 31 JANUARY 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	4		382,006		387,034
CURRENT ASSETS					
Debtors	5	36,507		34,848	
Cash at bank and in hand	6	25,928		34,108	
		62,435		68,956	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	7	(5,357)		(5,934)	
NET CURRENT ASSETS			57,078		63,022
TOTAL ASSETS LESS CURRENT LIABILITIES			439,084		450,056
LESS: LONG TERM LIABILITIES					
Creditors falling due after more than one year	8		-		(4,362)
TOTAL NET ASSETS			439,084		445,694
FUNDS					
Unrestricted funds	9		439,084		445,694

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

…….
Trustee

…….
Trustee

…….
Print Name

…….
Print Name

…….
Date

EASTHOUSES 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 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 and buildings	-	Not depreciated
Boiler and heating system	-	10% straight line basis
Fixtures, fittings and equipment	-	20% straight line basis
Computer equipment	-	33% straight line basis

2. TRUSTEES' REMUNERATION AND EXPENSES

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

3. DONATIONS

	2026	2025
	£	£
During the year, donations were made as follows:		
Local schools	800	200
Retired Miners	-	100
Mayfield & Easthouses Gala	250	200
MLT ASC	50	100
D Bishop - Monument	-	200
Darts donation and prizes	-	198
Graduation Race Night	-	50
Boxing Club	-	2,590
Easthouses Guides	250	-
Gullane House	300	-
Cash Donations	575	
Other sundry donations (including amounts for sections catering etc)	1,564	971
	3,789	4,609

4. FIXED ASSETS

	Premises	Building Improve-ments	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 February 2025	371,751	38,510	88,390	498,651
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 January 2026	371,751	38,510	88,390	498,651
Depreciation				
At 1 February 2025	-	25,888	85,729	111,617
Charge for the year	-	3,851	1,177	5,028
Eliminated	-	-	-	-
At 31 January 2026	-	29,739	86,906	116,645
Net Book Value				
At 31 January 2026	371,751	8,771	1,484	382,006
At 31 January 2025	371,751	12,622	2,661	387,034

EASTHOUSES MINERS' CHARITABLE SOCIETY

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

		2026	2025
		£	£
5.	**DEBTORS**		
	Prepayments and accrued income	3,090	2,138
	Amount due from Easthouses Miners' Welfare Society and Social Club	33,417	32,710
		36,507	34,848
6.	**CASH AT BANK AND IN HAND**		
	Current account	9,786	18,139
	Business Reserve account	16,142	15,969
		25,928	34,108
7.	**CREDITORS: Amounts falling due within one year**		
	Accruals	654	622
	VAT	341	675
	Loans - Resource Efficient Scotland	4,362	4,637
		5,357	5,934
8.	**CREDITORS: Amounts falling due after more than one year**		
	Loans - Resource Efficient Scotland	-	4,362
9.	**MOVEMENT IN FUNDS**		
	Brought forward as at 1 February 2025	445,694	446,741
	(Deficit) / Surplus for the year	(6,610)	(1,047)
	Unrestricted funds as at 31 January 2026	439,084	445,694

10. Grants

During the year a grant of £6,204 was received from CISWO for roof repairs. The grant was fully utlised.