CHARITY REGISTRATION NUMBER: SC039415

Fauldhouse Miners Charitable Club

Unaudited Financial Statements

31 January 2026

BARRIE SCOTT & CO
Accountants & Tax Advisers
30 Mid Street
Bathgate
West Lothian
EH48 1PT

Fauldhouse Miners Charitable Club

Financial Statements

Year ended 31 January 2026

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Fauldhouse Miners Charitable Club

Trustees' Annual Report

Year ended 31 January 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

Reference and administrative details

Registered charity name	Fauldhouse Miners Charitable Club
Charity registration number	SC039415
Principal office	2-7 Bridge Street Fauldhouse West Lothian EH47 9AY

The trustees

L McBurney	(Retired 8 May 2025)
L Donaldson	(Retired 8 May 2026)
S Scott	(Retired 8 May 2025)
V Redfern	
P Riley	(Retired 8 May 2025)
G Redfern	
H Redfern	
P Carbry	(Retired 8 May 2025)
C Cullen	(Appointed 8 May 2025)
T Wood	(Appointed 8 May 2025)
K Smillie	(Appointed 8 May 2025)

President	Vacant
Chair	Vacant
Treasurer	L McBurney (Retired 8 May 2025) G Redfern (Appointed 8 May 2025)
Secretary	L Donaldson (Retired 8 May 2025) V Redfern (Appointed 8 May 2025)
Minute Secretary	L Donaldson (Retired 8 May 2025) V Redfern (Appointed 8 May 2025)
Independent examiner	Diane Elizabeth Jack 30 Mid Street Bathgate West Lothian EH48 1PT

Structure, governance and management

The organisation is a charitable club formed by constitution in January 1993. It was awarded new charitable status in March 2008.

The Management Committee are also charity trustees for the purposes of charity law and each member shall hold office until the third Annual General Meeting (AGM) following their appointment. At such time they shall retire from office but may offer themselves for re-election. The trustees regularly meet to discuss club policy and administration with a priority being the maintenance of standards within the high quality clubhouse to enable themto provide facilities, forms of recreation and other leisure-time occupation that is conducive to the improvement of the conditions of living of the people of Fauldhouse and those members of the wider Mining Community. All trustees give their time freely and no trustee remuneration or trustee expenses were paid in the year.

Risk management
The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risk. The trustees are aware of the low level of profit arising from the Fauldhouse and District Miners Welfare Society & Social Club and undertake regular reviews to ensure profitablity continues.

Related parties
The trustees and Fauldhouse Miners Welfare Society & Social Club are the only related parties of the charity. A deed of covenant exists which permits the transfer of the social club surplus or deficit to the charitable club at the year end. At the 31st January 2026 the Social Club owed the Charitable Club £10,229 (2025 - Charitable Club owed the Social Club £722).

Objectives and activities

The principal activity of the charity is to provide a local amenity for ex miners and their families along with the general community of Fauldhouse and surrounding district. It provides the premises from where the Fauldhouse and District Miners Welfare Society & Social Club operate their organisation. The charity is also actively involved in the local community, allowing the premises to be utilised for local fundraising events, youth organisations, amateur sporting groups and senior citizens.

Achievements and performance

During the year ended 31 January 2026, Fauldhouse Miners Charitable Society continued to provide and maintain Fauldhouse Miners Welfare as an important community facility for the people of Fauldhouse and the surrounding area. The Welfare continues to provide a place where people can meet, socialise, take part in recreational activities and attend community events, while maintaining its long-standing connection with the local mining community. The trustees and committee have continued to work hard to increase the use of the premises and ensure that the Welfare remains relevant and sustainable for future generations. A varied programme of entertainment, social activities and community events has helped to attract people to the premises and maintain the Welfare's role as a well-used local venue. As part of its commitment to supporting the community, the Welfare provides use of its hall free of charge to members who organise fundraising events within the Club. This allows members to raise money for charities, good causes and people in need without the cost of hiring the hall reducing the amount they are able to raise. The trustees consider this an important way in which the charity's premises can be used to provide wider benefit to the community. During May 2025, the Welfare also held a very successful charity fundraising event. The event was well supported by members and the local community. All proceeds raised from the raffle were donated to Touched by Suicide, supporting the work of the organisation and the people and families it helps. The remaining proceeds from ticket sales were allocated to the Fauldhouse Miners Welfare Roof Fund, helping to raise money towards the repair, restoration and long-term preservation of the Welfare building.

Another important development during the year was the installation of a Restoration Wall within the Welfare. The wall provides members, local residents and supporters with the opportunity to have names added in recognition of their connection with, or support for, Fauldhouse Miners Welfare. The initiative provides a lasting acknowledgement of the generations of people who have been connected with the Welfare while also allowing today's community to play a part in protecting its future. The Restoration Wall has also contributed towards the charity's fundraising efforts. Together with other fundraising undertaken by the committee, members and supporters, money has been raised towards the roof and the continuing restoration and maintenance of the building in the coming years. The response demonstrates the strong connection which continues to exist between the Welfare and the community it serves. A further significant achievement was securing grant funding towards major repairs to the roof of the Welfare building. The work was necessary to protect the building and ensure that the premises could continue to be used safely and effectively by the community. Following the successful funding application, roof works were able to proceed during 2025. This represented an important investment in the long-term future and preservation of the building. Alongside essential repairs, the trustees continued to consider how the Welfare's facilities could be improved and modernised. The committee recognises that, while the history and traditions of the Miners Welfare remain extremely important, continued investment is necessary to ensure that the building and facilities remain attractive, accessible and relevant to existing users and future generations. The games and recreational facilities continued to play an important role within the Welfare. Snooker and pool remain popular, with regular use of the facilities and competitions helping to maintain the traditional social and recreational activities associated with the Welfare. The committee is also keen to encourage younger people to use these facilities, helping to ensure that these activities and traditions continue into the future. The charity continued to engage with and support local community organisations, other Miners Welfare organisations and the wider mining community. Maintaining these relationships remains important to the trustees, both in preserving the heritage of the Welfare movement and in identifying opportunities for organisations and communities to work together. Throughout the year, the committee continued to actively explore grant funding, community fundraising and other sources of financial support for improvements to the premises. The combination of grant funding and money raised through the efforts and generosity of members and the local community has helped the charity undertake essential works while also planning for the further restoration and improvement of the building over the coming years. The trustees remain conscious of increasing operating, repair and maintenance costs and the challenges involved in maintaining a substantial community building. However, the continued use of the premises, successful events and activities, support for charitable fundraising, the Restoration Wall, community fundraising and investment in the fabric of the building provide a positive foundation for the future. Looking ahead, the trustees intend to continue raising funds and seeking grant support for the ongoing restoration, maintenance and improvement of Fauldhouse Miners Welfare. The aim is not only to preserve an important part of Fauldhouse's mining and community heritage, but also to ensure that the Welfare continues to develop as a welcoming, accessible and sustainable community facility that can be enjoyed by current members, the wider community and generations to come.

Financial review

Reserves policy
It is the policy of the charity to maintain unrestricted reserves, which are free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs. At the year end the reserves are insufficient to comply with this policy and the Committee are endeavouring to reverse this position. At 31 January 2026 the balance, which includes the net book value of the Club's assets, was £346,545 (2025: £335,271) being General fund £1,625, Designated fund £3,590 and Fixed assets £341,330.

A designated reserve was maintained for the sole purpose of carrying out any major repairs and renewals should the premises require refurbishment. During the year the Trustees agreed to transfer this back into the General fund.

A restricted reserve was held for major capital expenses. This balance was spent in the year.

The trustees' annual report was approved on 13 October 2026 and signed on behalf of the board of trustees by:

V Redfern
Trustee

G Redfern
Trustee

Fauldhouse Miners Charitable Club

Independent Examiner's Report to the Trustees of Fauldhouse Miners Charitable Club

Year ended 31 January 2026

I report on the financial statements for the year ended 31 January 2026, which comprise the statement of financial activities, statement of financial position and the related notes.

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. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

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 view given by the accounts.

Independent examiner's statement

In connection with 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 386 of the Companies Act 2006, and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Diane Elizabeth Jack
Independent Examiner

30 Mid Street
Bathgate
West Lothian
EH48 1PT

13 October 2026

Fauldhouse Miners Charitable Club

Statement of Financial Activities

Year ended 31 January 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 **Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies	**4**	7,703	6,525	**14,228**	24,835
Other trading activities	**5**	25,551	–	**25,551**	20,315
Total income		33,254	6,525	**39,779**	45,150
Expenditure					
Expenditure on charitable activities	**6,7**	29,549	18,474	**48,023**	56,649
Total expenditure		29,549	18,474	**48,023**	56,649
Net expenditure		3,705	(11,949)	**(8,244)**	(11,499)
Transfers between funds		7,569	(7,569)	**–**	–
Net movement in funds		11,274	(19,518)	**(8,244)**	(11,499)
Reconciliation of funds					
Total funds brought forward		335,271	27,187	**362,458**	373,957
Total funds carried forward		346,545	7,669	**354,214**	362,458

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Fauldhouse Miners Charitable Club

Statement of Financial Position

31 January 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**12**		**341,330**	352,082
Current assets				
Debtors	**13**	**10,229**		5,879
Cash at bank and in hand		**12,189**		12,627
		22,418		18,506
Creditors: amounts falling due within one year	**14**	**9,534**		8,130
Net current assets			**12,884**	10,376
Total assets less current liabilities			**354,214**	362,458
Net assets			**354,214**	362,458
Funds of the charity				
Restricted funds			**7,669**	27,187
Unrestricted funds			**346,545**	335,271
Total charity funds	**15**		**354,214**	362,458

These financial statements were approved by the board of trustees and authorised for issue on 13 October 2026, and are signed on behalf of the board by:

V Redfern
Trustee

G Redfern
Trustee

Fauldhouse Miners Charitable Club

Notes to the Financial Statements

Year ended 31 January 2026

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 2-7 Bridge Street, Fauldhouse, West Lothian, EH47 9AY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no material uncertainties concerning the judgements that management has made in the process of applying the entity's accounting policies that have a a significant effect on the amounts recognised in the financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no material uncertainties concerning the accounting estimates and assumptions made that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	-	15% reducing balance
Alterations & Improvements	-	2% straight line

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	–	3,525	**3,525**
Restoration fund income	4,660	–	**4,660**
Other donations	701	–	**701**
Grants			
Grants	–	3,000	**3,000**
Subscriptions			
Memberships	2,342	–	**2,342**
	7,703	6,525	**14,228**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	–	3,000	3,000
Restoration fund income	–	–	–
Other donations	–	–	–
Grants			
Grants	–	19,618	19,618

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Subscriptions			
Memberships	2,217	–	2,217
	2,217	22,618	24,835

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Rents received - Social Club	20,315	**20,315**	20,315	20,315
Deed of covenant transferred - Social Club	5,236	**5,236**	–	–
	25,551	**25,551**	20,315	20,315

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Support costs	29,549	18,474	**48,023**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Support costs	53,649	3,000	56,649

7. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Premises provision	46,563	**46,563**	52,269
Governance costs	1,460	**1,460**	4,380
	48,023	**48,023**	56,649

8. Analysis of support costs

	Premises provision £	**Total 2026 £**	Total 2025 £
Premises	14,594	**14,594**	12,962
General office	3,583	**3,583**	4,250
Repairs	17,634	**17,634**	2,107
Depreciation	10,752	**10,752**	11,072
Social Club deficit	–	**–**	21,878
	46,563	**46,563**	52,269

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	**10,751**	11,072

10. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,080**	1,015

11. Trustee remuneration and expenses

No remuneration was awarded to the Trustees or any other connected persons during the year or the previous year.

12. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Alteration & improvements	**Total**
	£	£	£	**£**
Cost				
At 1 February 2025 and 31 January 2026	17,480	70,940	428,778	**517,198**
Depreciation				
At 1 February 2025	–	58,816	106,301	**165,117**
Charge for the year	–	1,818	8,933	**10,751**
At 31 January 2026	–	60,634	115,234	**175,868**
Carrying amount				
At 31 January 2026	17,480	10,306	313,544	**341,330**
At 31 January 2025	17,480	12,124	322,477	352,081

13. Debtors

	2026	2025
	£	£
Other debtors	**10,229**	5,879

14. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	**8,865**	7,180
Social security and other taxes	**669**	228
Due to Social Club	**–**	722
	9,534	8,130

15. Analysis of charitable funds

Unrestricted funds

	At 1 February 2025	Income	Expenditure	Transfers	**At 31 January 2026**
	£	£	£	£	**£**
General funds	(25,904)	28,594	(17,727)	16,662	**1,625**
Repairs and renewals	9,093	–	–	(9,093)	**–**
Fixed assets	352,082	–	(10,752)	–	**341,330**
Restoration fund	–	4,660	(1,070)	–	**3,590**
	335,271	33,254	(29,549)	7,569	**346,545**

	At 1 February 2024	Income	Expenditure	Transfers	At 31 January 2025
	£	£	£	£	£
General funds	(5,859)	22,532	(42,577)	–	(25,904)
Repairs and renewals	9,093	–	–	–	9,093
Fixed assets	363,154	–	(11,072)	–	352,082
Restoration fund	–	–	–	–	–
	366,388	22,532	(53,649)	–	335,271

Repairs and renewals
A reserve maintained for carrying out major repairs and renewals. This reserve was transferred back to the General Fund in the year.

Fixed assets
The fixed assets held by the charity.

Restoration fund
A designated fund established in the year for the roof and general maintenance of the building ongoing.

Restricted funds

	At 1 February 2025	Income	Expenditure	Transfers	**At 31 January 2026**
	£	£	£	£	**£**
Capital fund	7,569	–	–	(7,569)	**–**
Repairs Fund	19,618	3,000	(14,949)	–	**7,669**
Special Collections	–	3,525	(3,525)	–	**–**
	27,187	6,525	(18,474)	(7,569)	**7,669**

	At 1 February 2024	Income	Expenditure	Transfers	At 31 January 2025
	£	£	£	£	£
Capital fund	7,569	–	–	–	7,569
Repairs Fund	–	19,618	–	–	19,618
Special Collections	–	3,000	(3,000)	–	–
	7,569	22,618	(3,000)	–	27,187

15. Analysis of charitable funds *(continued)*

Capital Fund
A fund held for major capital expenses. This fund has now been used.

Repairs Fund
Grant funding received from West Lothian Council and Levenseat Trust for essential roof repairs to the building.

Specific collections
Fundraising for nominated charities.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	341,330	–	**341,330**
Current assets	14,749	7,669	**22,418**
Creditors less than 1 year	(9,534)	–	**(9,534)**
Net assets	346,545	7,669	**354,214**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	352,082	–	352,082
Current assets	(8,681)	27,187	18,506
Creditors less than 1 year	(8,130)	–	(8,130)
Net assets	335,271	27,187	362,458

17. Related parties

The Trustees and Fauldhouse Miners Welfare Society & Social Club (the "Social Club") are the only related parties. During the year payments are made by the charity on behalf of the Social Club or by the Social Club on behalf of the charity. At the year end the Social Club owed the Charitable Club £10,229 (2025: Charitable Club owed the Social Club £722). There were no other related party transactions to be reported.