

**KIRKINTILLOCH MINERS CHARITABLE SOCIETY
(CHARITY NO: SC001048)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st JANUARY 2026

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CHARITY NO. SC001048
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

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KIRKINTILLOCH MINERS CHARITABLE SOCIETY
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

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Trustees:	President	Tom Dick
	Vice President	George Kidd
	Secretary	David Brownlee
	Treasurer	Donnie Brooks

Address: Townhead
Kirkintilloch
Glasgow
G66 3AA

Bankers : Royal Bank of Scotland
116 Cowgate
Kirkintilloch
G66 1JX

**Independent
Examiner :** S. Watson CA
Carrick Kerr & Co
54 Cowgate
Kirkintilloch
Glasgow
G66 1HN

The Trustees of the Society present their Report and Financial Statements for the year ended 31 January 2026.

Governing Document

The Kirkintilloch Miners' Charitable Society is a charity registered in Scotland, number SC 001048 and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes

The objects of the Society are to provide facilities for such forms of recreation and other leisure-time occupation as are conducive to the improvement of the conditions of living of the inhabitants of Kirkintilloch and the neighbourhood.

The Charity's income is derived from the profits covenanted to it by the Kirkintilloch Miners Welfare and Social Club, as well as a licence fee charged for the use of the property at Townhead, Kirkintilloch.

Trustees

The Trustees during the year were

President : Tom Dick

Vice President : George Kidd

Secretary : David Brownlee

Treasurer : Donnie Brooks

The Trustees are appointed by the Members at the annual general meeting.

The Trustees receive no remuneration or expenses during the year from the Society.

Activities and Achievements

During the year, the Charity organised various functions and events for the benefit of local children, senior citizens and members of the community as well as providing financial support to local organisations. The Trustees are satisfied with the results for the year and are of the opinion that the Society is well placed to carry out its objectives in the coming year.

Reserves Policy

All funds are unrestricted.

The Charity did not receive any donated facilities or services in the year under review.

Statement of Trustees Responsibilities

The regulation of Charities requires the 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 surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 which 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 Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Carrick Kerr and Co, have indicated their willingness to continue in office and a proposal for their re-appointment will be put forward at the Annual General Meeting.

On behalf of the Trustees

_____ **D Brooks** _____ **Trustee**

Dated: 29.04.26

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages four to seven.

Respective responsibilities of trustees and examiners

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 examiners' 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 a 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:
- 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.

Simon Watson CA
Independent Examiner
Carrick Kerr & Co
54 Cowgate
Kirkintilloch
Glasgow
G66 1HN

Dated: 29.04.26

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		<u>2026</u>	<u>2025</u>
INCOME AND EXPENDITURE	£	£	£
Incoming Resources			
Covenanted from Kirkintilloch Miners' Welfare and Social Club	0		0
Licence fee	24,000		-16,233
Donations	0		0
Interest and dividends	0		0
Total Incoming Resources		24,000	-16,233
Resources Expended (Note 2)			
Charitable expenditure	2,790		2,667
Management and administration of the Charity	24,743		16,274
Total Resources Expended		27,533	18,941
Net Outgoing Resources before Other Recognised Gains and Losses		-3,533	-35,174
Unrealised Gain on Investments		0	0
Net movement in funds		-3,533	-35,174
Fund Balances brought forward at 1 February 2025		683,121	718,295
Fund Balances carried forward at 31 January 2026		679,588	683,121

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	£	<u>2026</u> £	£	<u>2025</u> £
FIXED ASSETS (Note 3)		575,381		588,859
CURRENT ASSETS				
Cash at bank	38,604		41,991	
Loan to Social club	15,600		15,600	
Debtors	0		3,385	
Licence fee due	97,271		80,374	
		<u>151,475</u>		<u>141,350</u>
		726,856		730,209
DEDUCT: LIABILITIES				
Accrued charges	450		450	
Creditors	1,200		3,600	
Due to Kirkintilloch Miners' Welfare and Social Club	45,618		43,038	
		<u>47,268</u>		<u>47,088</u>
<u>TOTAL NET ASSETS</u>		<u>679,588</u>		<u>683,121</u>
 <u>Represented By :</u>				
<u>Capital Reserve</u>		17,553		17,553
<u>Reserves - General Fund</u>				
Balance as at 31st January 2025	665,568		700,742	
Profit/Loss for year	-3,533		-35,174	
		<u>662,035</u>		<u>665,568</u>
		<u>679,588</u>		<u>683,121</u>

Approved and signed on behalf of the Trustees by

D Brooks

Trustee

T Dick

Trustee

Dated : 29.04.26

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

1 ACCOUNTING POLICIES

Accounting Convention

The accounts are prepared under the historical cost convention and in compliance with the Charities Accounts (Scotland) Regulations 2006 (as amended) and applicable accounting standards.

Income

Income is received under covenant from Kirkintilloch Miners' Welfare and Social Club per a deed of covenant dated 30th July 2002.

The Charity has also granted an occupational licence (updated 1st August 2025) to Kirkintilloch Miners' Welfare and Social Club over the property at Townhead, Kirkintilloch.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Buildings and Alterations	-	at 2% per annum straight line basis
Furniture and Fittings	-	at 15% per annum reducing balance

2 RESOURCES EXPENDED

	<u>2026</u>	<u>2025</u>
Charitable expenditure:		
Donations and outings	2,790	2,667
Management & administration:		
Rates	2,772	2,546
Insurance (Share)	1,500	1,500
Repairs and renewals (Share)	0	2,406
Heating and lighting (Share)	5,903	6,900
Bank charges	10	14
Accountancy fee	1,080	600
Depreciation	13,478	2,308
Total	<u>24,743</u>	<u>16,274</u>

3 FIXED ASSETS

	Buildings & Alterations	Furniture & Fittings	Total
COST	£	£	£
As at 1 February 2025	575,781	325,881	901,662
Additions	0	0	0
As at 31 January 2026	<u>575,781</u>	<u>325,881</u>	<u>901,662</u>
ACCUMULATED DEPRECIATION			0
As at 1 February 2025	0	312,803	312,803
Charge for year	11,516	1,962	13,478
As at 31 January 2026	<u>11,516</u>	<u>314,765</u>	<u>326,281</u>

NET BOOK VALUE

As at 31 January 2026	564,265	11,116	575,381
As at 31 January 2025	<u>575,781</u>	<u>13,078</u>	<u>588,859</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

4 KIRKINTILLOCH MINERS' WELFARE AND SOCIAL CLUB

The Kirkintilloch Miners' Welfare and Social Club is run by an elected committee on behalf of its members. Three members of this committee also act as Trustees to the Kirkintilloch Miners' Charitable Society. At 31 January 2026, the Charitable Society owed £45618 to the Kirkintilloch Miners Welfare and Social Club (2025 - £43038).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JANUARY 2026

	£	<u>2026</u> £	£	<u>2025</u> £
Income				
Covenanted from Kirkintilloch Miners'				
Welfare and Social Club	0		0	
Licence fee	24,000		-16,233	
Interest received	0		0	
Donations	<u>0</u>		<u>0</u>	
		24,000		-16,233
Expenditure				
Rates	2,772		2,546	
Insurance (Share)	1,500		1,500	
Repairs and renewals (Share)	0		2,406	
Heating & Lighting (Share)	5,903		6,900	
Donations and outings	2,790		2,667	
Accountancy fee	1,080		600	
Bank charges	10		14	
Depreciation	<u>13,478</u>		<u>2,308</u>	
		27,533		18,941
Profit/Loss for Year carried to Revenue Reserve		<u><u>-3,533</u></u>		<u><u>-35,174</u></u>