Charity No SC021013

MACMERRY MINERS' CHARITABLE SOCIETY

FINANCIAL STATEMENTS

YEAR ENDED 31 JANUARY 2026

Christies
Accountants and Tax Advisers
6b Newhailes Business Park
Newhailes Road
Musselburgh
East Lothian
EH21 6RH

MACMERRY MINERS' CHARITABLE SOCIETY

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CHARITY INFORMATION

YEAR ENDED 31 JANUARY 2026

Charity Number
SC0210013

Registered Charity Name
Macmerry Miners' Charitable Society

The Trustees

Principal Office
13 Main Street
Macmerry
East Lothian
EH33 1 QF

Bankers
Royal Bank of Scotland
36 High Street
Tranent
East Lothian
EH33 1 HQ

Independent Examiner
Christies
Accountants & Tax Advisers
6b Newhailes Business Park
Newhailes Road
Musselburgh
East Lothian
EH21 6RH

MACMERRY MINERS' CHARITABLE SOCIETY

TRUSTEES REPORT

YEAR ENDED 31 JANUARY 2026

The Trustees are pleased to present their Trustees' Report together with the financial statements of the charity for the year ended 31 January 2026. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to provide facilities for such forms of education, recreation and other leisure-time occupation as are conducive to the improvement of health, education and well-being and conditions of living of the inhabitants of Macmerry and the neighbourhood thereof, in particular, but not exclusively, members of the mining community that is, those connected directly or indirectly with the coal mining industry or those living in a past or present coal mining area.

Volunteers

The affairs of the Charity are run on a voluntary basis by the management committee. No trustees or committee members receive remuneration for their services.

ACHIEVEMENTS AND PERFORMANCE

The charity is mainly dependent on the Welfare Society and Social Club for its donation.
In the year of the accounts, the Welfare Society and Social Club donated £12,776.

FINANCIAL REVIEW

The charity generated a surplus for the year of £15,068 (2025: £2,133).
Total income amounted to £20,779 (2025: £8,092),of which £nil (2025: £nil) was related to restricted projects and £20,779 (2025: £8,092) to unrestricted funds.
At the Balance Sheet date the unrestricted reserves were £177,080 (2025: £162,012) with £585 (2025: £585) in restricted funds.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

MACMERRY MINERS' CHARITABLE SOCIETY

TRUSTEES REPORT

YEAR ENDED 31 JANUARY 2026

Reserves Policy
Any surplus generated from the activities is added to reserves and used when required to fulfil the charitable activities. The Charity is mainly dependent for its activities on the funds donated by Macmerry Miners' Welfare Society and Social Club. A trading surplus of £12,776 for the year has been generated by Macmerry Miners' Welfare Society and Social Club. The funds generated have been donated to the Charitable Society in the year.

PLANS FOR FUTURE PERIODS

Now that Covid 19 restrictions have been lifted, the trustees are keen to build on the progress made in the past few years. The charity continues to try and make improvements to the buildings where possible.

STRUCTURE, GOVERANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document as drafted by the Coal Industry Social Welfare Organisation (CISWO). This governing document has been updated and was approved at the Annual General Meeting on 27 May 2012.

Appointment of Trustees

The charity is governed by a Board of Trustees. The Trustees are chosen for their individual qualifications, experience and skills to cover the range of those required for the successful governance of the Charity.

Administrative Structure

The affairs of the Charitable Society are managed by a Committee consisting of ordinary members elected by the members at the Annual General Meeting.

Following consultation between the Coal Industry Social Welfare Organisation and HMRC, with effect from 31 January 2013, it was agreed to hive off the bar and other trading activities to a new Members Club, Macmerry Miners' Welfare Society and Social Club. From that date on the new social club is responsible for the maintenance and upkeep of the premises, insurance and other associated costs. As defined in the Occupational Licence drawn up between the two entities, a fixed annual rental is required to be paid by the Welfare Society and Social Club to the Charitable Society consistent with the bar area of the premises.

Trustees, when necessary, take advice upon a whole range of issues which include Health & Safety, employment law and property matters, and for regular professional services such as accounting and legal services.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity Trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires that the Trustees prepare financial statements for each 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 Trust for that period. In preparing the financial statements, the Trustees are required to:

a) select suitable accounting policies and then apply them consistently;

b) observe the methods and principles in the Charities SORP;

c) make judgements and estimates that are reasonable and prudent;

d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

e) prepare the financial statements on a going concern basis unless it is inapropriate to presume that the Trust 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities 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 the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 30/8/24...... and signed on their behalf by: -

S Fleming

....

Stuart Fleming

MACMERRY MINERS' CHARITABLE SOCIETY

Independent Examiners Report to the Trustees of Macmerry Miners' Charitable Society

Year ended 31 January 2026

I report on the financial statements for the year ended 31 January 2026 set out on pages 6 to 12.

Respective responsibilities of the Trustees and the Independent Examiner
As described in the Trustees' Report the Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 was 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 consideration of any unusual items or disclosures in the accounts, and seek explanations from you as trustees concerning 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations (as amended); and

To prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

John McKenzie, FFA, FFTA
Christies
Accountants & Tax Advisers
6b Newhailes Business Park
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Musselburgh
East Lothian
EH21 6RH

MACMERRY MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 JANUARY 2026

	Notes	Unrestricted £	Restricted £	2026 £	2025 £
Income & endowments					
Donations and legacies	2	12,776	-	12,776	(65)
Charitable activities	3	7,500	-	7,500	7,500
Other income	4	503	-	503	657
Investments		-	-	-	-
Total income		20,779	-	20,779	8,092
Expenditure on:					
Charitable activities	5	5,711	-	5,711	5,959
Total expenditure		5,711	-	5,711	5,959
Net movement in funds		15,068	-	15,068	2,133
Reconciliation of funds					
Total funds brought forward		162,012	585	162,597	160,464
Total funds carried forward		177,080	585	177,665	162,597

All activities relate to continuing operations. There are no gains or losses in the year.

MACMERRY MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL POSITION

AS AT 31 JANUARY 2026

	Notes		2026	2025
		£	£	£
Fixed Assets				
Tangible assets	6		124,728	124,728
Current assets				
Debtors	7	-		-
Cash at bank and in hand		56,444		41,241
		56,444		41,241
Creditors: Amounts falling due within one year	8	(3,507)		(3,372)
Net current assets			52,937	37,869
Total assets less current liabilities			177,665	162,597
Funds				
Restricted	9		585	585
Unrestricted	9		177,080	162,012
			177,665	162,597

These accounts were approved by the Trustees on 30/8/26 and signed on their behalf by:

S Fleming

Stuart Fleming

MACMERRY MINERS' CHARITABLE SOCIETY

NOTES ON THE ACCOUNTS

YEAR ENDED 31 JANUARY 2026

1. Accounting policies

1.1 Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity.

Macmerry Miners meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

1.2 Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure meeting these criteria is charged to the fund.

1.3 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

a) Donations are included in full in the Statement of Financial Activities when receivable.

b) Income from other trading activities is recognised as earned.

c) Investment income is included when receivable.

d) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

1. Accounting policies (cont.)

1.4 Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay. The charity is not registered for VAT and, accordingly costs are shown gross of irrecoverable VAT.

a) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be directly attributed to such activities and those of an indirect nature necessary to support them, including governance costs.

b) Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees.

1.5 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value since these are repayable on demand.

2. Income from donations and legacies

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Macmerry Miners' Welfare Society	12,776	-	12,776	(65)
Other Donations	-	-	-	-
	12,776	-	12,776	(65)

Income from donations and legacies amounted to £12,776 (2025: £(65) of which £12,776 (2025: £(65) was unrestricted and £nil (2025: £nil) was restricted.

3. Income from charitable activities

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Grants:				
Coal Board	-	-	-	-
Rent from Macmerry MWS & SC	7,500	-	7,500	7,500
	7,500	-	7,500	7,500

Income from charitable activities was £7,500 (2025: £7,500) of which £7,500 (2025: £7,500) was unrestricted and £nil (2025 £nil) was restricted.

4. Other income

	Unrestricted £	Restricted £	2026 £	2025 £
Rents receivable	-	-	-	-
Interest received	503	-	503	657
	503	-	503	657

Other income amounted to £503 (2025: £657) of which £503 (2025: £657) was unrestricted and £nil (2025: £nil) was restricted.

5. Expenditure

	Charitable Activities £	2026 £	2025 £
Property repairs, maintenance and security	-	-	-
Rates and insurance	4,901	4,901	5,179
Governance Costs:			
Independent Examiner's fee	810	810	780
	5,711	5,711	5,959

Expenditure amounted to £5,711 (2025: £5,959) of which £5,711 (2025: £5,959) was unrestricted and £nil (2025: £nil) was restricted.

6. Tangible fixed assets

	Land & Buildings £	Fixtures & Fittings £	Total £
Cost			
At 1 February 2025	124,728	33,407	158,135
Additions	-	-	-
At 31 January 2026	124,728	33,407	158,135
Depreciation			
At 1 February 2025 and 31 January 2026	-	33,407	33,407
Net book value			
At 31 January 2026	124,728	-	124,728
At 31 January 2025	124,728	-	124,728

7. Debtors

	2026 £	2025 £
Due from Macmerry Miners' Welfare Society & Social Club	-	-
	-	-

8. Creditors

	2026 £	2025 £
Due to Macmerry Miners' Welfare Society & Social Club	2,697	2,592
Other creditors and accruals	810	780
	3,507	3,372

9. Movement in funds

	Balance at 1 February 2025 £	Income £	Expenditure £	Balance at 31 January 2026 £
Unrestricted funds				
General	162,012	20,779	(5,711)	177,080
Restricted funds				
Central heating system	585	-	-	585
	162,597	20,779	(5,711)	177,665

Prior year comparative

	Balance at 1 February 2024 £	Income £	Expenditure £	Balance at 31 January 2025 £
Unrestricted funds				
General	159,879	8,092	(5,959)	162,012
Restricted funds				
Central heating system	585	-	-	585
	160,464	8,092	(5,959)	162,597

10. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total 2026 £
Fixed assets	124,728	-	124,728
Net current assets	52,352	585	52,937
Total funds	177,080	585	177,665

Prior year comparative

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Fixed assets	124,728	-	124,728
Net current assets	37,284	585	37,869
Total funds	162,012	585	162,597

11. Related party transactions and trustees' remuneration

No one individual had control of the charity during the year.

No trustees received remuneration or were reimbursed for expense during the year.

There were no related party transactions during the year as require to be disclosed by FRS 102.

The Charity has no employees.

12. Taxation

The charity is exempt from corporation tax on its charitable activities.