

Charity registration number 520812 (England and Wales)

HARTON AND WESTOE MINERS WELFARE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

HARTON AND WESTOE MINERS WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G Thompson
Mr S Camm
Mr R Peterson
Mr E Gibson
Mr W Moffat
Mr D Farham
Mr P Turner
Mr D Scott
Mr A Van Achter
Mrs J Charlton
Mr J W Pearson
Mr R Forster

Charity number (England and Wales)

520812

Principal address

Trustees Office
South Shields
Tyne and Wear
NE34 0NA

Independent examiner

Mullen Stoker Limited
Mullen Stoker House
Mandale Business Park
Belmont Industrial Estate
Durham
DH1 1TH

HARTON AND WESTOE MINERS WELFARE

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HARTON AND WESTOE MINERS WELFARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Charity has a 25 year partnership agreement (established 2019) with South Shields FC Foundation to operate the facility. Under the agreement the Foundation takes full management responsibility for the site, while the Charity retains land ownership, including all financial risk. The Foundation pays a monthly licence fee to the Charity to cover its operating costs excluding depreciation.

Financial review

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. Reserves have decreased by £37,688 during the year from £1,301,183 to £1,263,495. This is mainly due to the depreciation charge which is not covered by the licence fee.

Structure, governance and management

The Charity is unincorporated and was set up by a deed of trust.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Thompson
Mr S Camm
Mr R Peterson
Mr E Gibson
Mr W Moffat
Mr D Farham
Mr P Turner
Mr D Scott
Mr A Van Achter
Mrs J Charlton
Mr J W Pearson
Mr R Forster

Recruitment and appointment of trustees

Trustees are recruited based on the current needs of the Charity and the skills which they have to offer.

None of the Trustees has any beneficial interest in the Charity.

HARTON AND WESTOE MINERS WELFARE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The Charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the Charity at the year end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Statement of the Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the accounts in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

The Charities Act 2011 requires the Trustees to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In presenting those accounts, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- follow applicable UK accounting standards and the Charities SORP FRS 102, disclosing and explaining any departures in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to do so.

The Trustees are responsible for maintaining 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 accounts comply with the Charities Act 2011 and with the requirements of the Statement of Recommended Practice 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 2015) - Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). 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 besides the above responsibilities.

The Trustees' report was approved by the Board of Trustees.

Mr S Camm
Trustee

30 October 2025

HARTON AND WESTOE MINERS WELFARE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARTON AND WESTOE MINERS WELFARE

I report to the Trustees on my examination of the financial statements of Harton and Westoe Miners Welfare (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Neil Mullen, FCA

Mullen Stoker Limited

Mullen Stoker House

Mandale Business Park

Belmont Industrial Estate

Durham

DH1 1TH

30 October 2025

HARTON AND WESTOE MINERS WELFARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	6,045	9,795
Other trading activities	4	64,653	79,126
Investments	5	7	2
Total income		<u>70,705</u>	<u>88,923</u>
Expenditure on:			
Raising funds	6	-	411
Charitable activities	7	108,393	138,336
Total expenditure		<u>108,393</u>	<u>138,747</u>
Net expenditure and movement in funds		(37,688)	(49,824)
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>1,301,183</u>	<u>1,351,007</u>
Fund balances at 31 December 2024		<u>1,263,495</u>	<u>1,301,183</u>

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

HARTON AND WESTOE MINERS WELFARE

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,539,833		1,585,709
Current assets					
Debtors	13	79,412		142,588	
Cash at bank and in hand		13		1,467	
		<u>79,425</u>		<u>144,055</u>	
Creditors: amounts falling due within one year	15	<u>(126,571)</u>		<u>(189,327)</u>	
Net current liabilities			(47,146)		(45,272)
Total assets less current liabilities			<u>1,492,687</u>		<u>1,540,437</u>
Creditors: amounts falling due after more than one year	16		<u>(229,192)</u>		<u>(239,254)</u>
Net assets			<u>1,263,495</u>		<u>1,301,183</u>
The funds of the Charity					
Unrestricted funds	18		<u>1,263,495</u>		<u>1,301,183</u>
			<u>1,263,495</u>		<u>1,301,183</u>

The financial statements were approved by the Trustees on 30 October 2025

Mr S Camm
Trustee

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Harton and Westoe Miners Welfare is an unincorporated charity registration number 520812 (England & Wales).

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. There are no restricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity. There are no endowment funds.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Expenditure includes irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Plant and equipment	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	767	767
Grants	5,278	9,028
	<u>6,045</u>	<u>9,795</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Licence Fees	<u>64,653</u>	<u>79,126</u>

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	7	2

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Investment management	-	411

7 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Support costs		
Depreciation and impairment	45,876	45,876
Repairs, renewals and maintenance	16,014	25,845
Rates	5,752	9,631
Cleaning and waste disposed	5,280	-
Light and heat	28,787	35,155
Insurance	2,881	4,680
Telecommunication and data costs	-	4,018
Bank loan interest	375	607
Professional fees	2,564	11,660
	107,529	137,472
 Governance costs	 864	 864
	108,393	138,336
Analysis by fund		
Unrestricted funds	108,393	138,336

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	864	864
Depreciation of owned tangible fixed assets	45,876	45,876
	<u> </u>	<u> </u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year or the previous year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 January 2024	2,280,507	268,973	2,549,480
At 31 December 2024	2,280,507	268,973	2,549,480
Depreciation and impairment			
At 1 January 2024	695,861	267,910	963,771
Depreciation charged in the year	45,610	266	45,876
At 31 December 2024	741,471	268,176	1,009,647
Carrying amount			
At 31 December 2024	1,539,036	797	1,539,833
At 31 December 2023	1,584,646	1,063	1,585,709

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1	(1)
Other debtors	79,411	142,589
	<u>79,412</u>	<u>142,588</u>

14 Loans and overdrafts

	2024 £	2023 £
Bank loans	9,467	14,167
Trustees' loans	101,332	6,000
	<u>110,799</u>	<u>20,167</u>
Payable within one year	106,978	11,079
Payable after one year	<u>3,821</u>	<u>9,088</u>

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	14	5,646	5,079
Other borrowings		101,332	6,000
Government grants	17	4,795	4,795
Trade creditors		1,216	10,403
Other creditors		-	144,660
Accruals and deferred income		13,582	18,390
		<u>126,571</u>	<u>189,327</u>

16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	14	3,821	9,088
Government grants	17	225,371	230,166
		<u>229,192</u>	<u>239,254</u>

17 Government grants

Deferred income is included in the financial statements as follows:

HARTON AND WESTOE MINERS WELFARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Government grants

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	4,795	4,795
Non-current liabilities	225,371	230,166
	<u>230,166</u>	<u>234,961</u>
Movements in the year:		
Deferred income at 1 January 2024	234,961	239,756
Released from previous periods	(4,795)	(4,795)
	<u>230,166</u>	<u>234,961</u>
Deferred income at 31 December 2024	<u>230,166</u>	<u>234,961</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	<u>1,301,183</u>	<u>70,705</u>	<u>(108,393)</u>	<u>1,263,495</u>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>1,351,007</u>	<u>88,923</u>	<u>(138,747)</u>	<u>1,301,183</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).