

Kinneil Miners Charitable Society

Scotland · Charity number SC004200

Details

Status Active

Legal form Unincorporated association

Registered 1929-08-08

Register [View on the OSCR register](#)

Contact

Address C/O Kinneil Bowling Club
Angus Road
Bo'ness
EH51 0BH

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of health','the advancement of citizenship or community development','the advancement of public participation in sport','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the advancement of environmental protection or improvement'

What the charity does: The charity provides and maintains a bowling club which provides bowls facilities and a social centre for use by the local area.

Beneficiaries: 'Older People','No specific group, or for the benefit of the community'

Objectives: 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 Kinneil and the neighbourhood thereof within the Society's sphere of operations as defined from time to time and in particular such of the inhabitants as are members of the Mining Community provided that nothing herein contained shall authorise the application of the Property to purposes which are not in law charitable.

Geography

- **Main operating location:** Falkirk
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-01-31	£15,500	£22,684	-	0
2025-01-31	£27,180	£29,697	-	0
2024-01-31	£13,558	£19,614	-	0
2023-01-31	£13,198	£22,581	-	0
2022-01-31	£25,688	£14,469	-	0
2021-01-31	£1,575	£16,595	-	0

Accounts

KINNEIL MINERS' CHARITABLE SOCIETY

REGISTERED CHARITY NUMBER SC004200

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

KINNEIL MINERS' CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

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KINNEIL MINERS' CHARITABLE SOCIETY

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 JANUARY 2025

CHARITY REGISTRATION NUMBER	- SC004200
TRUSTEES	- R Clover - President J Beglin - Vice-President E Carr - Secretary I Martin - Treasurer
PRINCIPAL ADDRESS	- Kinneil Bowling and Social Club Angus Road Bo'ness EH51 0BH
BANKERS	- TSB Bank plc 137 -139 High Street Falkirk FK1 1EA
INDEPENDENT EXAMINER	- J Wallage FCA CISWO (Trading) Ltd The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

KINNEIL 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

Kinneil Miners Charitable Society is registered with the Office of the Scottish Charities Regulator under the number SCO04200. The Charity is managed by a Board of Trustees. The trustees are the office holders of the charity (President, Vice President, Secretary and Treasurer) and their names are detailed on page 1.

The charity is controlled by its governing document an a deed of trust and constitutes an unincorporated charity. Trustees are appointed by a Management Committee and Society membership at the Annual General Meeting. Policies and procedures are in place for the informative training of all trustees as and when required. Meetings are convened on a monthly basis whereby administrative and charitable decisions are discussed and passed at committee level.

Objectives and Review of Activities

The objectives of the charity 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 Kinneil and the neighbourhood thereof within the society's sphere of operations as defined from time to time, particularly (but not exclusively) those inhabitants as are members of the mining community provided that nothing herein contained shall authorise the applications of the property to purposes which are not in law charitable.

The significant activities undertaken are to maintain the facilities to provide recreational and fundraising events to be held in a safe and clean environment. Specific objectives for the coming year are to continue fundraising for projects within the community by providing the lease of the premises to other charitable groups.

The society rents the premises and grounds to Kinneil Bowling and Social Club who operate and manage various events and hold a license to sell alcohol where appropriate. The club's management also undertakes the duty to ensure that proper safety rules are adhered to within the premises and grounds. The society continues to achieve its objectives and assesses achievement on the membership of the bowling and social club and continued use of the premises for other fundraising events. The premises and grounds have been used in conjunction with the Scottish Bowling bodies for competitions leading up to the annual national and international events.

Financial Review

The charity showed a deficit of £7,184 for the year, an increase on the deficit of £2,517 in the previous year. The trustees are a little disappointed with this but accept that income was considerably higher last year due to the receipt of grant income.

The Charity's balance sheet remains strong with fixed assets of £436,105 and current assets of £13,187. The trustees will continue to work alongside the officials of the Social Club to help them in its return to profitability which will, in turn, improve the charity's results as well.

KINNEIL MINERS' CHARITABLE SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2026 (CONTINUED)

Investment Policy

The charity does not have an investment policy in place as such as the trustees feel that the charity does not hold sufficient funds to consider any sort of formal investment at this time. The trustees will continue to monitor the situation and make changes when appropriate.

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 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:

.....*Irene Martin*.....
Signed - Trustee

.....IRENE MARTIN.....
Print Name - Trustee

.....27.4.26.....
Date

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

I report on the accounts of Kinneil Miners' Charitable Society (Registered Charity Number SC004200) 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
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
27.4.26
Date

KINNEIL MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2026

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>2026</u>	<u>2025</u>
	Note	£	£	£	£
<u>Income and Endowments</u>					
Occupational licence		6,000	-	6,000	6,000
Fundraising and donations		5,190	-	5,190	4,424
Hall rentals		4,310	-	4,310	4,715
Grants received	3	-	-	-	12,041
Total Income		15,500	-	15,500	27,180
<u>Expenditure</u>					
<u>Cost of generating funds</u>					
Rates and water		2,872	-	2,872	2,179
Insurance		5,257	-	5,257	3,838
Repairs and renewals		1,121	-	1,121	622
Greens maintenance		10,380	-	10,380	18,699
Depreciation	4	2,731	-	2,731	2,793
Donations and sundry expenses		-	-	-	1,272
<u>Administrative Costs</u>					
Accountancy		323	-	323	294
Total Expenditure		22,684	-	22,684	29,697
Net movement in funds		(7,184)	-	(7,184)	(2,517)
Total funds brought forward		94,009	362,467	456,476	458,993
Total funds carried forward		86,825	362,467	449,292	456,476

KINNEIL MINERS' CHARITABLE SOCIETY

BALANCE SHEET
AS AT 31 JANUARY 2026

		<u>2026</u>	<u>2025</u>
	Note		
<u>FIXED ASSETS</u>			
Tangible assets	4	436,105	438,836
<u>CURRENT ASSETS</u>			
Debtors and prepayments	5	12,010	15,906
Cash at bank		1,500	2,027
		<u>13,510</u>	<u>17,933</u>
<u>LESS: CURRENT LIABILITIES</u>			
Creditors falling due within one year	6	<u>(323)</u>	<u>(294)</u>
NET CURRENT ASSETS		13,187	17,639
TOTAL NET ASSETS		<u><u>449,292</u></u>	<u><u>456,475</u></u>
<u>FUNDS</u>			
Unrestricted funds		86,825	94,009
Restricted funds		362,467	362,467
		<u><u>449,292</u></u>	<u><u>456,476</u></u>

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

.....*Irene Martin*.....
Signed - Trustee

.....*IRENE MARTIN*.....
Print Name

.....*27.4.26*.....
Date

KINNEIL MINERS' CHARITABLE SOCIETY

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

1. ACCOUNTING POLICIES

a) Accounting Convention

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 the following annual rates in order to write off the cost of each asset over its expected useful life:

Fixtures, fittings and equipment	-	25% per annum
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e) Taxation

The charity is exempt from tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KINNEIL MINERS' CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2026

2. TRUSTEES' REMUNERATION AND EXPENSES

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

	<u>2026</u>	<u>2025</u>
	£	£
3. <u>GRANTS RECEIVED</u>		
Scottish Coal Industry Special Welfare Fund		
- towards cost of Christmas party for local care home	-	250
Coal Industry Social Welfare Organisation		
- towards cost of upgrading bowling green surrounds	-	11,791
	<u>-</u>	<u>12,041</u>

	<u>Freehold</u>	<u>Fixtures,</u>	
	<u>Property</u>	<u>Fittings &</u>	
	£	<u>Equipment</u>	<u>Total</u>
	£	£	£
4. <u>TANGIBLE FIXED ASSETS</u>			
<u>Cost</u>			
At 1 February 2025	435,598	37,887	473,485
Additions	-	-	-
At 31 January 2026	<u>435,598</u>	<u>37,887</u>	<u>473,485</u>
<u>Depreciation</u>			
At 1 February 2025	-	34,649	34,649
Charge for the year	-	2,731	2,731
At 31 January 2026	<u>-</u>	<u>37,380</u>	<u>37,380</u>
<u>Net Book Value</u>			
At 31 January 2026	<u>435,598</u>	<u>507</u>	<u>436,105</u>
At 31 January 2025	<u>435,598</u>	<u>3,238</u>	<u>438,836</u>

KINNEIL MINERS' CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2026

	<u>2026</u>	<u>2025</u>
	£	£
5. <u>DEBTORS</u>		
Balance due from Kinneil Bowling and Social Club	10,604	15,049
Trade debtors	220	220
Prepayments and other debtors	1,186	637
	<u>12,010</u>	<u>15,906</u>
6. <u>CREDITORS: Amounts falling due within one year</u>		
Accruals	323	294
	<u>323</u>	<u>294</u>

Accounts

KINNEIL MINERS' CHARITABLE SOCIETY

REGISTERED CHARITY NUMBER SC004200

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

KINNEIL MINERS' CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

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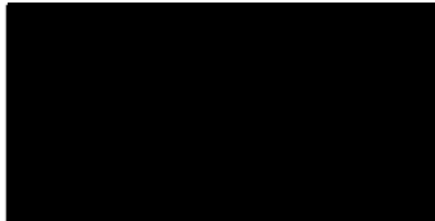
KINNEIL MINERS' CHARITABLE SOCIETY

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 JANUARY 2025

CHARITY REGISTRATION NUMBER - SC004200

TRUSTEES



PRINCIPAL ADDRESS

- Kinneil Bowling and Social Club
Angus Road
Bo'ness
EH51 0BH

BANKERS

- TSB Bank plc
137 -139 High Street
Falkirk
FK1 1EA

INDEPENDENT EXAMINER

- 
CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

KINNEIL MINERS' CHARITABLE SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 January 2025. 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

Kinneil Miners Charitable Society is registered with the Office of the Scottish Charities Regulator under the number SCO04200. The Charity is managed by a Board of Trustees. The trustees are the office holders of the charity (President, Vice President, Secretary and Treasurer) and their names are detailed on page 1.

The charity is controlled by its governing document an a deed of trust and constitutes an unincorporated charity. Trustees are appointed by a Management Committee and Society membership at the Annual General Meeting. Policies and procedures are in place for the informative training of all trustees as and when required. Meetings are convened on a monthly basis whereby administrative and charitable decisions are discussed and passed at committee level.

Objectives and Review of Activities

The objectives of the charity 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 Kinneil and the neighbourhood thereof within the society's sphere of operations as defined from time to time, particularly (but not exclusively) those inhabitants as are members of the mining community provided that nothing herein contained shall authorise the applications of the property to purposes which are not in law charitable.

The significant activities undertaken are to maintain the facilities to provide recreational and fundraising events to be held in a safe and clean environment. Specific objectives for the coming year are to continue fundraising for projects within the community by providing the lease of the premises to other charitable groups.

The society rents the premises and grounds to Kinneil Bowling and Social Club who operate and manage various events and hold a license to sell alcohol where appropriate. The club's management also undertakes the duty to ensure that proper safety rules are adhered to within the premises and grounds. The society continues to achieve its objectives and assesses achievement on the membership of the bowling and social club and continued use of the premises for other fundraising events. The premises and grounds have been used in conjunction with the Scottish Bowling bodies for competitions leading up to the annual national and international events. The trustees are pleased that the facilities have been upgraded this year thanks to a substantial grant from CISWO for which they are extremely grateful.

Financial Review

The charity showed a deficit of £2,517 for the year, a marked improvement on the deficit of £6,056, and the trustees are pleased with this improvement. They are particularly pleased with the increase in income from room lettings as this demonstrates how the welfare as a whole is being used more and more by the local community. The trustees are also encouraged by the improvement seen by the connected Social Club which showed a modest profit this year and they hope these successes can be repeated going forward.

KINNEIL MINERS' CHARITABLE SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025 (CONTINUED)

Investment Policy

The charity does not have an investment policy in place as such as the trustees feel that the charity does not hold sufficient funds to consider any sort of formal investment at this time. The trustees will continue to monitor the situation and make changes when appropriate.

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 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:

17.6.25
.....
Date

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

I report on the accounts of Kinneil Miners' Charitable Society (Registered Charity Number SC004200) for the year ended 31 January 2025 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.

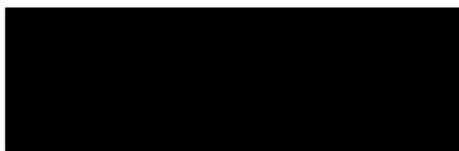
Basis of independent examiner's statement

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.



17.6.25
.....
Date

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

KINNEIL MINERS' CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2025

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	Note	£	£	£	£
<u>Income and Endowments</u>					
Occupational licence		6,000	-	6,000	6,000
Fundraising and donations		4,424	-	4,424	5,048
Hall rentals		4,715	-	4,715	3,230
Grants received	3	-	12,041	12,041	-
Total Income		<u>15,139</u>	<u>12,041</u>	<u>27,180</u>	<u>14,278</u>
<u>Expenditure</u>					
<u>Cost of generating funds</u>					
Rates and water		2,179	-	2,179	2,634
Insurance		3,838	-	3,838	3,420
Repairs and renewals		622	-	622	131
Greens maintenance		6,908	11,791	18,699	9,191
Depreciation	4	2,793	-	2,793	3,662
Donations and sundry expenses		1,022	250	1,272	1,030
<u>Administrative Costs</u>					
Accountancy		294	-	294	266
Total Expenditure		<u>17,656</u>	<u>12,041</u>	<u>29,697</u>	<u>20,334</u>
Net movement in funds		(2,517)	-	(2,517)	(6,056)
Total funds brought forward		96,526	362,467	458,993	465,049
Total funds carried forward		<u><u>94,009</u></u>	<u><u>362,467</u></u>	<u><u>456,476</u></u>	<u><u>458,993</u></u>

KINNEIL MINERS' CHARITABLE SOCIETY

BALANCE SHEET
AS AT 31 JANUARY 2025

		<u>2025</u>	<u>2024</u>
	Note		
<u>FIXED ASSETS</u>			
Tangible assets	4	438,836	441,179
<u>CURRENT ASSETS</u>			
Debtors and prepayments	5	15,906	17,823
Cash at bank		2,027	257
		<u>17,933</u>	<u>18,080</u>
<u>LESS: CURRENT LIABILITIES</u>			
Creditors falling due within one year	6	<u>(294)</u>	<u>(266)</u>
NET CURRENT ASSETS		17,639	17,814
TOTAL NET ASSETS		<u><u>456,475</u></u>	<u><u>458,993</u></u>
<u>FUNDS</u>			
Unrestricted funds		94,009	96,526
Restricted funds		362,467	362,467
		<u><u>456,476</u></u>	<u><u>458,993</u></u>

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

Date

KINNEIL MINERS' CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

1. ACCOUNTING POLICIES

a) Accounting Convention

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 the following annual rates in order to write off the cost of each asset over its expected useful life:

Fixtures, fittings and equipment	-	25% per annum
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e) Taxation

The charity is exempt from tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

KINNEIL MINERS' CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2025

2. TRUSTEES' REMUNERATION AND EXPENSES

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

	<u>2025</u>	<u>2024</u>
	£	£
3. <u>GRANTS RECEIVED</u>		
Scottish Coal Industry Special Welfare Fund		
- towards cost of Christmas party for local care home	250	-
Coal Industry Social Welfare Organisation		
- towards cost of upgrading bowling green surrounds	11,791	-
	<u>12,041</u>	<u>-</u>

	<u>Freehold</u>	<u>Fixtures,</u>	
	<u>Property</u>	<u>Fittings &</u>	<u>Total</u>
	£	£	£
4. <u>TANGIBLE FIXED ASSETS</u>			
<u>Cost</u>			
At 1 February 2024	435,598	37,437	473,035
Additions	-	450	450
At 31 January 2025	<u>435,598</u>	<u>37,887</u>	<u>473,485</u>
<u>Depreciation</u>			
At 1 February 2024	-	31,856	31,856
Charge for the year	-	2,793	2,793
At 31 January 2025	<u>-</u>	<u>34,649</u>	<u>34,649</u>
<u>Net Book Value</u>			
At 31 January 2025	<u>435,598</u>	<u>3,238</u>	<u>438,836</u>
At 31 January 2024	<u>435,598</u>	<u>5,581</u>	<u>441,179</u>

KINNEIL MINERS' CHARITABLE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2025

	<u>2025</u>	<u>2024</u>
	£	£
5. <u>DEBTORS</u>		
Balance due from Kinneil Bowling and Social Club	15,049	17,121
Trade debtors	220	-
Prepayments and other debtors	637	702
	<u>15,906</u>	<u>17,823</u>
6. <u>CREDITORS: Amounts falling due within one year</u>		
Accruals	294	266
	<u>294</u>	<u>266</u>

