DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST JANUARY 2026

Charity Ref SCO21009

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
ADMINISTRATIVE INFORMATION
YEAR ENDED 31 JANUARY 2026

Committee	P Grealis (President) K Grealis (Vice President) C Wallace (Secretary) S Wallace (Treasurer) M Mair R Cole K Pender T Bennett A Maben D McMillan G Mair A Connor
Reporting Accountant	Brian Maloney, FCCA, 15a West End, West Calder EH55 8EH
Bankers	Royal Bank of Scotland, 63 High Street, Dalkeith, EH22 1JA
Registered Office	88 Edmonstone Road, Danderhall, EH22 1QU
Registered Number	SC021009

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST JANUARY 2026

The trustees are pleased to present their annual 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 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 (FRS 102).

Status
The charity is established as a members association under a constitution.

Purpose and Objectives
The charity is established to provide recreation and leisure activities which will improve the living conditions for the people of Danderhall and in particular those belonging to the former mining community. The charity achieves this objective by providing activities for young people and old age pensioners and by making donations to other charities as decided by the committee.

Results for the Year
The results for the year are detailed on the Statement of Financial Activities.

Reserves Policy
The committee wish to maintain general funds at a level to provide sufficient funds to meet the rates liability and to continue to make charitable expenditure amounting to at least the current level. The committee believe the current level of reserves to be sufficient for this purpose.

Risk Management
The committee is assessing the major risks to which the charity is exposed, in particular those relating to its operations and finances, in order to put systems in place to mitigate exposure to the major risks.

Trustees
The trustees of the charity are members of the committee and are appointed by election at the Annual General Meeting with terms of office running for a period of up to 4 years.

Trustees Induction and Training
Most trustees are already familiar with the practical work of the charity. Additionally, members are invited to meet with the committee and are given the previous year's minutes of meetings, accounts and also the booklet 'Guidance for Charity Trustees'produced by OSCR. The booklet fully outlines the duties and responsibilities of Charity Trustees in Scotland.

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
TRUSTEES REPORT
FOR YEAR ENDED 31 JANUARY 2026

Plans for the Future

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

Statement of Trustees Responsibilities

The charity's 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).

Charity law requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus/deficit of the charity. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions. 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.

The trustees are also responsible for the contents of the trustees report and the responsibility of the Independent Examiner in relation to the Trustees Report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

TRUSTEE ....

DATE 19/2/26 ....

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
FOR THE YEAR ENDED 31ST JANUARY 2026

I report on the financial statements of the above charity for the year ended 31 January 2026 which comprise Statement of Financial Activities, Balance Sheet and 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 (as amended).

The charity's 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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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.

Mr B M Maloney
F.C.C.A.,
On behalf of Brian Maloney & Co,
15a West End,
West Calder
EH55 8EH

Date 19 July 2026

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST JANUARY 2026

	Note	2026 £ Unrest	2026 £ Rest	2026 £ Total	2025 £ Total
Income					
Income and Endownments From:					
Rent - Danderhall Miners		11,083	-	11,083	9,542
Membership Income & Keyfob		4,000	-	4,000	5,868
Donation - Midlothian Council		1,000	-	1,000	-
Total Income		16,083	-	16,083	15,410
Expenditure On:					
Charitable Activities	5	17,943	-	17,943	17,272
Support Costs	6	500	-	500	500
Total Expenditure		18,443	-	18,443	17,772
Net movement in Funds		(2,360)	-	(2,360)	(2,362)
Reconciliation of Funds					
Total Funds Brought Forward	8	163,280	-	163,280	165,642
Total Funds Carried Forward	8	160,920	-	160,920	163,280

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended practice for Accounting and Reporting issued by OSCR and is reconciled to the funds as shown in the Balance Sheet on page 5 as required by the said statement.

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY

BALANCE SHEET AS AT 31ST JANUARY 2026

	2026		2025	
	£	£	£	£
FIXED ASSETS				
Tangible Assets		114,819		117,210
CURRENT ASSETS				
Amounts due from Social Club	29,842		34,496	
Cash at Bank	13,013		8,189	
Cash on Hand/Section Balances	4,513		4,494	
	47,368		47,179	
LIABILITIES				
Creditors falling due within one year:				
Creditors & Accruals	1,267		1,109	
	1,267		1,109	
NET CURRENT ASSETS		46,101		46,070
NET ASSETS		£ 160,920		£ 163,280
THE FUNDS OF THE CHARITY				
Unrestricted Revenue Fund		160,920		163,280
TOTAL CHARITY FUNDS		£ 160,920		£ 163,280

Approved by Committee;

Secretary ....

Treasurer ....

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JANUARY 2026

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of Preparation

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 January 2019) - (Charities SORP FRS 102) and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Danderhall & Newton Miners Charitable Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Funds Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities where the charity is entitled to the income and that the amounts can be quantified with reasonable accuracy.

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.

2 Fixed Assets

Fixed assets represent land and buildings owned by the charity. The land and buildings owned by the charitable society comprise the club premises at Edmonstone Road, Danderhall. It is rented to Danderhall and Newton Village Community Association.

	2026	2025
	£	£
Brought Forward	117,210	119,601
Additions	-	-
Depreciation for Year	(2,391)	(2,391)
Net Book Value at 31 January 2026	114,819	117,210

3 Funds

The unrestricted fund consists of the free reserves of the charity that may be expended.

There were no restricted funds during year ended 31 January 2026 or 31 January 2025.

4 Trustees Remuneration

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31ST JANUARY 2026

5 Cost of Charitable Activities

	2026 £	2025 £
Rent of Bowling Green	6,050	6,050
Donations (note 7)	2,224	1,804
Bowling Section (note 9)	(19)	(1,027)
Bank Charges	1	3
Property Repairs	-	1,584
Insurances	4,842	3,759
Water Charges	2,454	2,708
Depreciation	2,391	2,391
	17,943	17,272

6 Support Costs

	2026 £	2025 £
Independent Examiners fee	500	500

7 Charitable Donations & Expenditure

	2026 £	2025 £
Retired Mineworkers	500	500
Junior Bowling Development	1,024	-
Gala Day Donation	-	514
Lunch Club	500	-
Judo Club	200	-
Danderhall Ladies Football	-	790
	2,224	1,804

8 Movement in Funds

	2026 Restricted £	2026 Unrest'd £	2026 Total £	2025 Total £
Opening Funds	-	163,280	163,280	165,642
Surplus for Year	-	(2,360)	(2,360)	(2,362)
Closing Funds	-	160,920	160,920	163,280

The unrestricted funds are available to be spent for any of the purposes of the charity.

DANDERHALL AND NEWTON MINERS CHARITABLE SOCIETY
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 JANUARY 2026

9 Bowling Section

INCOME FOR YEAR

	2026 £	2025 £
Tote & Raffles	942	146
Lottery	2,667	2,885
Memberships	1,815	1,915
Subscriptions	999	1,936
Seniors	544	213
CISWO	378	292
Sponsorship	300	-
	7,645	7,387

EXPENDITURE FOR YEAR

	2026 £	2025 £
Tote/Raffle Prizes	-	338
Catering	645	659
Lottery	-	1,442
Green Upkeep	1,883	1,758
Bonus Ball	1,833	-
Fees	375	682
Scottish Fees Capitation	187	-
Bowls Scotland Affiliation	200	-
CISWO	89	116
Flag	-	240
Hedge Cutting	130	-
Keys & New Lock	-	150
Engraving	465	370
Seniors	356	-
Petrol & Paint	43	55
Prize Money	530	420
Donation - A Low Ayr	-	50
Fellowship	70	80
Stationery	63	-
Advertising Board	190	-
Youth Development	392	-
Transport	30	-
Hospitality/Flowers	60	-
Sundry	85	-
	7,626	6,360
SURPLUS FOR THE YEAR	19	1,027