ELPHINSTONE MINERS CHARITABLE SOCIETY

REGISTERED CHARITY NUMBER SC015079

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

ELPHINSTONE MINERS CHARITABLE SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

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ELPHINSTONE MINERS CHARITABLE SOCIETY

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 JANUARY 2026

CHARITY REGISTRATION NUMBER	-	SCO15079
TRUSTEES	-	Chair - J Cochrane Vice-Chair - M Taylor Secretary - M MacDonald Treasurer - J Barron
REGISTERED OFFICE	-	5 South Elphinstone Road Elphinstone Tranent East Lothian EH33 2NA
INDEPENDENT EXAMINER	-	J Wallage FCA CISWO (Trading) Ltd The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

ELPHINSTONE 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
Elphinstone Miners Charitable Society (the Charity) is registered with the Office of the Scottish Charity Regulator under the number SC015079. The Charity is managed by a Board of Trustees. The Trustees are the office holders of the Charity (President, Vice-President, Secretary and Treasurer) whose names are shown on page 1.

The charity is responsible for maintaining the premises and its contents and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the general public, but a substantial amount of its income comes from its connected social club, Elphinstone Miners Welfare Society & Social Club, which pays an annual occupational licence fee to the charity in order to run its business from the charity's premises. In addition to this, the Club also transfers any profits it makes to the charity under a Gift Aid agreement so the trustees work closely with the Club's officials to try and ensure the Club is profitable, thus ensuring extra income for the charity.

Objectives and Review of Activities
The charity's objectives are to provide facilities for recreation and other leisure-time activities that contribute to improving the quality of life for the residents of Elphinstone and the surrounding area, within the Society's sphere of operations as defined from time to time.

We are now into our third year in office and the current trustees have continued to work diligently to maintain the charity's stability. We are pleased to report that the charity remains debt free and that the club's charitable accounts continues to grow steadily. Some of these funds have already been used to provide support to those in need within the community.

As a major development within the village continues to progress, the charity's role as the village's primary social hub has become increasingly important. The hall provides a welcoming and inclusive environment where both long-standing residents and newcomers can come together, build friendships and strengthen community ties. This was clearly reflected in the wide range of successful events hosted throughout the year.

The charity's hall continues to serve as the venue for funerals, parties, community events and social gatherings. Trustees remain committed to improving the facilities and ensuring the venue remains attractive, accessible and welcoming for everyone in the community.

Throughout the year a variety of initiatives and events have been introduced with the aim of bringing villagers together and encouraging greater community participation. Each initiative has been centred around strengthening relationships, creating shared experiences and fostering a renewed sense of community spirit.

Additional efforts have also been made to encourage participation in club-style activities and regular social meetings, many of which are now taking place on an ongoing basis. Relationships with the bowling club and pigeon club continue to flourish, with strong mutual support and cooperation between the organisations. The Community Association also maintains a close working relationship with the charity and continues to hold its events within the hall.

With the continued support of the local community, the trustees remain hopeful that the positive progress achieved this year will continue to develop in the years ahead.

ELPHINSTONE MINERS CHARITABLE SOCIETY

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

Financial Review

The charity showed a surplus of £822 for the year as opposed to a surplus of £1,665 in the previous year and the trustees are pleased with this result. They are particularly pleased that the connected Social Club was profitable again this year and, as a result, was able to transfer a sum of £734 to assist with the charity's operations.

Durung the year the charity received a grant of £9,258 from CISWO twoard the cost of major repairs the roof which has been a huge benefit for the community using the building.

The trustees will continue to work with the Club's officials and committee to try and repeat this success in the coming year.

Investment Policy

The charity does not have an investment policy as the charity does not hold sufficient funds to consider any sort of investment at this time. The trustees will continue to monitor this situation and make changes accordingly.

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 financial 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.

ELPHINSTONE MINERS CHARITABLE SOCIETY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2026 (CONTINUED)

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:

JS

Signed - Trustee

JO-ANNE BARRON

Print Name - Trustee

16/9/2026

Date

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

I report to the trustees and members of Elphinstone Miners Charitable Society (Registered Charity Number SC002122) on the accounts for the year ended 31 January 2026 as set out on pages 6 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 .... 21/9/26 ....

J WALLAGE FCA Date

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

ELPHINSTONE MINERS CHARITABLE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2026

	Note	Unrestricted Funds	Restricted Funds	Unrestricted Funds Total 2026	Unrestricted Funds Total 2025
		£	£	£	£
Income and Endowments					
Occupational licence		4,500	-	4,500	4,500
Gift aid donation		734	-	734	2,250
Snooker and pool		602	-	602	610
Room hire and grounds rental		1,177	-	1,177	1,324
Donations		485	-	485	50
Grant Received from CISWO	2	-	9,258	9,258	-
Total Income		7,498	9,258	16,756	8,734
Expenditure					
Charitable Expenditure					
Rates and water		1,059	-	1,059	1,328
Insurance		3,365	-	3,365	3,607
Repairs and maintenance	2	1,718	9,258	10,976	1,051
Governance Costs					
Accountancy		335	-	335	318
Bank charges		39	-	39	125
General expenses		160	-	160	640
Total Expenditure		6,676	9,258	15,934	7,069
Net Income / (Expenditure)		**822**	**-**	**822**	**1,665**
Balance brought forward 1 February 2025		114,942	-	114,942	113,277
Balance carried forward as at 31 January 2026		**115,764**	**-**	**115,764**	**114,942**

ELPHINSTONE MINERS CHARITABLE SOCIETY

BALANCE SHEET
AS AT 31 JANUARY 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	4		115,972		115,972
CURRENT ASSETS					
Debtors	5	3,181		2,958	
Cash at bank and in hand	6	1,780		560	
		4,961		3,518	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	7	(5,169)		(4,548)	
NET CURRENT (LIABILITIES)			(208)		(1,030)
TOTAL ASSETS LESS CURRENT LIABILITIES			115,764		114,942
TOTAL NET ASSETS			115,764		114,942
FUNDS					
Unrestricted funds			115,764		114,942

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

JB

Trustee

JO-ANNE BARRON

Print Name

16/9/2026

Date

MMacdonald

Trustee

MARGO MACDONALD

Print Name

ELPHINSTONE MINERS CHARITABLE SOCIETY

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

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

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 rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

Land and buildings	-	Not depreciated

2. GRANTS

During the year one grant was received from CISWO toward the costs of repairing the roof.

3. TRUSTEES' REMUNERATION AND EXPENSES

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

ELPHINSTONE MINERS CHARITABLE SOCIETY

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

4. FIXED ASSETS

	Premises
	£
Cost	
At 1 February 2025	115,972
Additions	-
Disposals	-
At 31 January 2026	115,972
Depreciation	
At 1 February 2025	-
Charge for the year	-
Eliminated	-
At 31 January 2026	-
Net Book Value	
At 31 January 2026	115,972
At 31 January 2025	115,972

	2026	2025
	£	£
5. DEBTORS		
Prepayments and accrued income	3,181	2,958
	3,181	2,958
6. CASH AT BANK AND IN HAND		
Current account	1,386	330
Deposit Account	394	230
	1,780	560
7. CREDITORS: Amounts falling due within one year		
Purchase Ledger	2,854	2,426
Accruals	335	318
Amount due to Elphinstone Miners Welfare Society & Social Club	1,980	1,804
	5,169	4,548