Whitehaven Miners Social Welfare Centre

Unaudited Annual Accounts

For the year ended 31 December 2025

Whitehaven Miners Social Welfare Centre
Contents
For the year ended 31 December 2025

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Whitehaven Miners Social Welfare Centre
Partnership Information
For the year ended 31 December 2025

Trading/Business name	Whitehaven Miners Social Welfare Centre
Partners	D McNally J Moore M Morton P Salmon T Scott
Registered office address	Whitehaven Social Welfare Centre Coach Road Whitehaven Cumbria CA28 9DD
Accountant	DNS Accountants T/A Torver Accounting Ltd Chartered Management Accountants 73 Lowther Street, Whitehaven Cumbria CA28 7AH

Whitehaven Miners Social Welfare Centre
Partner's Approval Statement
For the year ended 31 December 2025

We approve the accounts which comprise the income statement, Statement of financial position and related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing DNS Accountants T/A Torver Accounting Ltd with all the information and explanations necessary for its compilation.

M Morton M Morton

Partner: Whitehaven Miners Social Welfare Centre

Date: 28-10-2026

Whitehaven Miners Social Welfare Centre
Accountant's Report
For the year ended 31 December 2025

Accountant's Report to the partners on the preparation of the unaudited statutory accounts of Whitehaven Miners Social Welfare Centre for the year ended 31 December 2025.

We have prepared for your approval the financial statements of Whitehaven Miners Social Welfare Centre for the year ended 31 December 2025.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on these financial statements.

You have determined that the partnership is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the partner for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

DNS Accountants T/A Torver Accounting Ltd
Chartered Management Accountants
73 Lowther Street, Whitehaven
Cumbria
CA28 7AH

Date: 29 September 2026

Whitehaven Miners Social Welfare Centre
Income Statement
For the year ended 31 December 2025

	Notes	2025 £	2024 £
Turnover	2	90,081	121,048
Cost of sales	3	(68,402)	(66,790)
Gross profit		**21,680**	**54,258**
Administrative expenses		(39,057)	(52,812)
Operating loss		**(17,377)**	**1,446**
Loss for the financial year before partners' remuneration and loss shares		**(17,377)**	**1,446**
Loss for the year available for discretionary division among partners		**(17,377)**	**1,446**

Whitehaven Miners Social Welfare Centre
Statement of Financial Position
For the year ended 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Property, plant and equipment	5	59,640	59,640
		59,640	59,640
Current assets			
Inventories	6	-	7,086
Cash and cash equivalents	7	43,945	55,894
		43,945	62,980
Current liabilities			
Creditors: Amounts falling due within one year	8	-	(1,657)
		-	(1,657)
Net current assets/(liabilities)		43,945	61,323
Total assets less current liabilities		103,585	120,963
Net assets/(liabilities)		**103,585**	**120,963**
Represented by:			
Capital and reserves:			
- Partners capital	9	177,982	177,982
- Other reserves	9	(74,397)	(57,019)
		103,585	**120,963**
Total partners interests			
Amounts due from partners	9	-	-
Loans and other debts due to partners		-	-
Partner's other interests		103,585	120,963
		103,585	**120,963**

Date: 29 September 2026

Whitehaven Miners Social Welfare Centre
Notes to the Accounts
For the year ended 31 December 2025

(1) Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The accounts have been prepared under the historical cost basis and on a basis which enables the profits to be calculated in accordance with United Kingdom Generally Accepted Accounting Practice. The presentation and functional currency is pounds sterling.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Sale of goods

Sales of goods are recognised when the company has delivered the goods to the customer, no other significant obligation remains unfulfilled that may affect the customer's acceptance of the products and risks and rewards of ownership have transferred to them.

Rendering of Services

Revenue from provision of services rendered in the reporting period is recognised when the outcome of a transaction for the rendering of services can be estimated reliably in terms of revenue, costs and its stage of completion of the specific transaction at the end of the reporting period. The stage of completion is determined on the basis of the actual completion of a proportion of the total services to be rendered. When the outcome of a service contract cannot be estimated reliably the company only recognises revenue to the extent of the recoverable expenses recognised.

Property, plant and equipment

Property, plant and equipment is stated at cost less accumulated depreciation and impairment losses. Part of an item of property, plant and equipment having different useful lives are accounted for as separate items.

Depreciation is provided to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

Asset class	Depreciation rate

Inventories

Stocks are stated at the lower of cost and realisable value, after making due allowance for obsolete and slow moving items. Costs includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

(2) Turnover

All revenue in the current and prior period arises in the United Kingdom. The revenue from partnership's operations amounted to £90,081(2024: £ 121,048)

	2025	2024
	£	£
Sales	90,081	121,048
	90,081	**121,048**

(3) Cost of sales

	2025	2024
	£	£
Opening stock	7,086	4,800
Purchases	61,316	69,076
	68,402	73,876
Less: Closing stock	-	(7,086)
	68,402	**66,790**

(4) Employees

During the year, the average number of employees including partners was 0 (2024 : 0).

(5) Tangible fixed assets

	Land And Buildings	Fixtures and Fittings	Totals
	£	£	£
Cost			
As at 01 January 2025	58,364	29,601	87,965
As at 31 December 2025	**58,364**	**29,601**	**87,965**
Depreciation			
As at 01 January 2025	-	27,835	27,835
For the year	-	490	490
As at 31 December 2025	**-**	**28,325**	**28,325**
Net book value			
As at 31 December 2025	58,364	1,276	59,640
As at 31 December 2024	58,364	1,766	60,130

(6) Inventories

	2025	2024
	£	£
Stock of Finished Goods	-	7,086
	-	**7,086**

(7) Cash and cash equivalents

	2025	2024
	£	£
Bank balance	43,295	55,244
Other cash equivalents	650	650
	43,945	**55,894**

(8) Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	-	1,657
	-	**1,657**

(9) Partners Capital account

	Partner's capital £	Other reserves £	Total £	Loans and other debts to partners £	Total £
At 01 January 2025					
Amounts due to partners	177,982	-	177,982	-	177,982
Partner's interest: Balance at 01 January 2025	**177,982**	**-**	**177,982**	**-**	**177,982**

Profit for the financial year available for division among partners	-	(74,397)	(74,397)	-	(74,397)
Partner's interests after profit for the year	**177,982**	**(74,397)**	**103,585**	**-**	**103,585**
Amounts due to partners	-	-	-	-	-
Partner's interests at 31 December 2025	**177,982**	**(74,397)**	**103,585**	**-**	**103,585**

Whitehaven Miners Social Welfare Centre
Detailed Income Statement
For the year ended 31 December 2025

	2025	2024
	£	£
Turnover	90,081	121,048
Less : Cost of sales		
Opening Stock	7,086	4,800
Purchases	61,316	69,076
Closing Stock	-	(7,086)
	68,402	66,790
Gross Profit	**21,680**	**54,258**
Less : Administrative expenses		
Rates	8,671	7,063
Light, Power and Heating	13,854	11,103
Cleaning	944	1,525
Repairs and Renewals	6,185	5,062
Employee Wages - Casual	1,208	22,942
Accountancy, Bookkeeping and Auditing Fees	(241)	2,104
Legal and Professional Fees	2,227	864
Insurance	4,149	-
Telephone and Internet	1,822	1,586
Charitable Donations	175	158
Bank Fees	63	179
Depreciation of Fixtures and Fittings	-	225
	39,057	52,812
Net loss for the year available for discretionary division among partners	**(17,377)**	**1,446**

WHITEHAVEN MINERS SOCIAL WELFARE CENTRE

TRUSTEES' ANNUAL REPORT

For the year ended 31 December 2025

Charity number: 512317

1. Reference and administrative details

Charity	Whitehaven Social Welfare Scheme
Charity number	512317
Address	Whitehaven Social Welfare Centre, Coach Road, Whitehaven, Cumbria, CA28 9DD
Reporting period	1 January 2025 to 31 December 2025
People named in the accounts	D McNally; J Moore; M Morton; P Salmon; T Scott

2. Objectives and activities

The Welfare Scheme owns and maintains traditional former miners' welfare recreational grounds for community recreation and use by local clubs and groups. The grounds support local sporting activity and provide a venue for community use, social events and fundraising. The Scheme also owns a fishery pond away from the main site, which is leased to a local angling group. These facilities help retain recreational assets for local use and provide opportunities for sport, leisure and community activity.

3. Achievements and performance during the year

The year-end accounts record turnover of £90,081 for 2025, compared with £121,048 in 2024. The accounts report a gross profit of £21,680 (2024: £54,258) and a net loss for the year of £17,377 (2024: net profit of £1,446).

Throughout 2025, the recreational grounds continued to be used by a bowling club and a grassroots football club, while part of the site remained leased to a rugby club. The football club, which operates from the Welfare Centre, is the main user. The Centre also serves as a meeting and recreation venue for community groups, social events and fundraising. A former groundsman's house on the site is rented through an estate agent under a fully managed arrangement, generating additional income for the Scheme. The Scheme also leases its separate fishery pond to a local angling group. A memorial football event was launched in 2025 in honor of a junior and senior player and attracted strong community attendance. A memorial garden was also completed in honour of the said players. Fundraising at the Welfare Centre included support for a long-term hospitalised child and the child's parents.

Emergency repairs and investigative work were required following storm damage and because of ageing infrastructure.

4. Financial review

The unaudited accounts for the year ended 31 December 2025 show turnover of £90,081 and administrative expenses of £39,057. The reported net loss for the year was £17,377. At 31 December 2025, the statement of financial position shows fixed assets of £59,640, cash and cash equivalents of £43,945, and net assets of £103,585. The comparative net assets at 31 December 2024 were £120,963.

The accounts report turnover of £90,081 for 2025, compared with £121,048 for 2024. Gross profit was £21,680 in 2025, compared with £54,258 in 2024. Administrative expenses were £39,057 in 2025, compared with £52,812 in 2024, and the accounts report a net loss of £17,377 for 2025 compared with a net profit of £1,446 in 2024. The Scheme receives income from use of its facilities and from letting the

former groundsman's house and leasing the fishery pond. The lower turnover was due to less bar revenue due to pressing staffing needs.

5. Plans for the future

The Scheme's ongoing priorities are expected to include maintaining the recreational grounds and Welfare Centre for use by local clubs and community groups, supporting sporting and social activities, and managing the property and fishery arrangements that contribute income. Priorities include approaching funders to help with future development planning. Improved planned maintenance and upgrading of infrastructure.

6. Governance and decision-making

The charity is administered in accordance with the Whitehaven Social Welfare Scheme (Charity 512317). The partnership wording appearing in the accountants' software-generated accounts is not intended to describe the charity's governance structure.

7. Risk management

The Scheme's assets and activities include recreational grounds used by local sports clubs, the Welfare Centre, a rented former groundsman's house and a separately located fishery pond leased to an angling group. The insurance risks to the Charity are advised by a professional insurance brokers Club Insure. Advice is also sought from the Coal Industries Welfare Organisation (CISWO).

8. Responsibilities and approval

The trustees are responsible for reviewing this report and ensuring that it accurately reflects the charity's purposes, activities, achievements, financial position and plans for the year ended 31 December 2025.

Approved by the trustees on: 28/10/26

Signed on behalf of the trustees: _____

Name and role: M Morton CHAIRMAN