Charity registration number 520812 (England and Wales)

HARTON AND WESTOE MINERS WELFARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 registration	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 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 acts as the Charity's delivery partner, supporting the achievement of its objective of improving the health and wellbeing of the local community. 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 £37,260 during the year from £1,263,495 to £1,226,235. 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.

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) - Charities SORP 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.

Steven Camm

Mr S Camm
Trustee

29 October 2026

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 2025.

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
29 October 2026

HARTON AND WESTOE MINERS WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	16,543	6,045
Other trading activities	4	57,765	64,653
Investments	5	37	7
Total income		74,345	70,705
Expenditure on:			
Charitable activities	6	111,605	108,393
Total expenditure		111,605	108,393
Net expenditure and movement in funds		(37,260)	(37,688)
Reconciliation of funds:			
Fund balances at 1 January 2025		1,263,495	1,301,183
Fund balances at 31 December 2025		1,226,235	1,263,495

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		1,493,957		1,539,833
Current assets					
Debtors	12	99,613		79,412	
Cash at bank and in hand		38		13	
		99,651		79,425	
Creditors: amounts falling due within one year	14	(146,797)		(126,571)	
Net current liabilities			(47,146)		(47,146)
Total assets less current liabilities			1,446,811		1,492,687
Creditors: amounts falling due after more than one year	15		(220,576)		(229,192)
Net assets			1,226,235		1,263,495
The funds of the Charity					
Unrestricted funds	17		1,226,235		1,263,495
			1,226,235		1,263,495

The financial statements were approved by the Trustees on 29 October 2026

Mr S Camm
Trustee

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.

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.

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	767
Grants	16,543	5,278
	16,543	6,045

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Licence Fees	57,765	64,653

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	37	7

6 Expenditure on charitable activities

	2025 £	2024 £
Support costs		
Depreciation and impairment	45,876	45,876
Repairs, renewals and maintenance	15,378	16,014
Rates	10,355	5,752
Cleaning and waste disposed	4,782	5,280
Light and heat	29,456	28,787
Insurance	3,732	2,881
Bank loan interest	163	375
Professional fees	499	2,564
Bank fees	168	-
Subscriptions	296	-
	110,705	107,529
Governance costs	900	864
	111,605	108,393
Analysis by fund		
Unrestricted funds	111,605	108,393

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	864
Depreciation of owned tangible fixed assets	45,876	45,876

8 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.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

10 Taxation

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

11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 January 2025	2,280,507	268,973	2,549,480
At 31 December 2025	2,280,507	268,973	2,549,480
Depreciation and impairment			
At 1 January 2025	741,471	268,176	1,009,647
Depreciation charged in the year	45,610	266	45,876
At 31 December 2025	787,081	268,442	1,055,523
Carrying amount			
At 31 December 2025	1,493,426	531	1,493,957
At 31 December 2024	1,539,036	797	1,539,833

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	-	1
Other debtors	98,564	79,411
Prepayments and accrued income	1,049	-
	99,613	79,412

13 Loans and overdrafts

	2025	2024
	£	£
Bank loans	3,213	9,467
Trustees' loans	106,332	101,332
	109,545	110,799
Payable within one year	109,545	106,978
Payable after one year	-	3,821

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	13	3,213	5,646
Other borrowings		106,332	101,332
Government grants	16	4,795	4,795
Trade creditors		30,936	1,216
Other creditors		621	-
Accruals and deferred income		900	13,582
		146,797	126,571

15 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	13	-	3,821
Government grants	16	220,576	225,371
		220,576	229,192

16 Government grants

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	4,795	4,795
Non-current liabilities	220,576	225,371
	225,371	230,166

Movements in the year:

16 Government grants **(Continued)**

Deferred income at 1 January 2025	230,166	234,961
Released from previous periods	(4,795)	(4,795)
Deferred income at 31 December 2025	225,371	230,166

17 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	1,263,495	74,345	(111,605)	1,226,235

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,301,183	70,705	(108,393)	1,263,495

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).