TREETON MINERS' WELFARE INSTITUTE

REGISTERED CHARITY NO: 523982

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

TREETON MINERS' WELFARE INSTITUTE

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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TREETON MINERS' WELFARE INSTITUTE

LEGAL AND ADMINISTRATIVE DETAILS
AS AT 31 DECEMBER 2025

REGISTERED CHARITY NUMBER	-	523982
TRUSTEES:	-	G Grant N Kitteridge
SECRETARY	-	J Levin
PRINCIPAL OFFICE	-	Arundel Street Treeton Rotherham S60 5PW
BANKERS:	-	Co-operative Bank plc 27 Bridgegate Rotherham S60 1SN
ACCOUNTANT:	-	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

TREETON MINERS' WELFARE INSTITUTE
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report along with the financial statements of the charity 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 accounts which can be found on page 7 and comply with the charities trust deed, applicable law and the Charities SORP FRS102.

Constitution and Objects

The charity is constituted by a lease and trust deed dated 4 July 1961 and an amended scheme dated 14 October 2003 and registered with the Charity Commission under number 523982. Its objects are to provide a welfare institute with facilities for physical recreation and other leisure time activities to improve the living conditions of the inhabitants of the village of Treeton and surrounding areas.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

The trustees who have served the charity during the year 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 some funds through various charitable activities but a substantial amount of its income comes from its trading company, Treeton MWI Scheme Social Club Ltd, 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 company also transfers any profits it makes to the charity under a Gift Aid agreement, so the trustees work closely with the directors to try to ensure the company is profitable, thus ensuring extra income for the charity.

Financial Review

The charity had net incoming resources of £20,300 for the year as compared with net outgoing resources of £60,953 in the previous year. This is due to a substantial reduction in repairs after the large refurbishment of the tap room was completed in the previous year. It was also agreed that utility costs will now be shown in the Social Club accounts.

The connected trading company has made a contribution of £31,141 (2024 : £40,662).

Review of Activities

The trustees are pleased and proud to support the local community. This is achieved by providing a free annual Christmas Party for the retired members which includes a free Christmas dinner, drinks, raffle prizes and entertainment.

Our facilities are used by various groups to hold activities such as dancing classes, keep fit, slimming classes and automobile groups.

The facilities are also used by members to raise money for various charities including Macmillan Nurses, Dementia charities and Rotherham Hospice.

The scheme possesses a bowling green available for members and the local community.

Continued ...

Investment Policy

The charity does not have an investment policy as such but the trustees have taken the sensible option and placed the bulk of the charity's liquid assets in an interest bearing bank account. This produces a small amount of income for the charity while at the same time meaning that the money is instantly accessible to meet the charity's expenses.

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 12 months. Any additional reserves are held to provide a capital fund for repairs that will be required for the upkeep of the premises.

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 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 directors and members to address these risks.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. 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 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 operation.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

N KITTERIDGE

Signed - Trustee

Print Name - Trustee

01/09/26

Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREETON MINERS' WELFARE INSTITUTE

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523982) for the year ended 31 December 2025, set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of The Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material 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 act; or
(2) the accounts do not accord with those records; or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



9/9/26

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

Date

TREETON MINERS' WELFARE INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Total 2025 £	Total 2024 £
INCOMING RESOURCES		
Bank interest	81	140
Gift Aid	32,141	40,662
Snooker & Pool	2,257	2,895
Occupational Licence	12,000	12,000
Room Hire	345	-
Other income	1,515	3,799
TOTAL INCOMING RESOURCES	48,339	59,496
RESOURCES EXPENDED		
Direct Charitable Expenditure		
Depreciation	4,583	4,823
Rent, rates and insurance	13,718	24,866
Light and heat	-	33,296
Repairs and maintenance	5,195	50,655
Bank charges	162	130
Other expenses	1,992	1,770
	25,650	115,540
Governance Costs		
Accountancy Fees	1,289	1,227
Bookkeeping Services	600	440
Honoraria	500	1,580
Legal Fees	-	1,662
TOTAL RESOURCES EXPENDED	28,039	120,449
NET MOVEMENT IN FUNDS	20,300	(60,953)
Fund balances brought forward	116,473	177,426
FUND BALANCES CARRIED FORWARD	136,773	116,473

TREETON MINERS' WELFARE INSTITUTE

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		110,689		115,272
CURRENT ASSETS					
Debtors and prepayments	3	29,163		22,300	
Cash at bank and in hand		3,296		4,263	
		32,459		26,563	
LESS: CURRENT LIABILITIES					
Creditors: Amounts falling due within one year	4	(6,375)		(25,362)	
NET CURRENT ASSETS			26,084		1,201
TOTAL NET ASSETS			136,773		116,473
FUNDS					
Unrestricted Fund			136,773		116,473
			136,773		116,473

Approved by the Trustees and signed on their behalf by:

N Ketteridge

Signed - Trustee

Print Name - Trustee

Date 01/09/26

TREETON MINERS' WELFARE INSTITUTE

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

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention 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 (FRS102) and the Financial Reporting Standard (FRS102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern. The trustees have a reasonable expectation that the charity 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.

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) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual value of all fixed assets over their expected useful lives. Charges for the year are calculated using the straight line method at the following rates:

Fixtures and fittings	-	15%
Long leasehold property	-	2%
Short leasehold property	-	4%
Smoking Canopy & Benches	-	15%

TREETON MINERS' WELFARE INSTITUTE

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

2. TANGIBLE FIXED ASSETS

	Long Leasehold Property	Short Leasehold Property	Fixtures, Fittings & Equipment	Other Refurbish Work	Total
	£	£	£	£	£
Cost or Valuation					
At 1 January 2025	229,202	6,164	101,511	20,369	357,246
Additions	-	-	-	-	-
At 31 December 2025	229,202	6,164	101,511	20,369	357,246
Depreciation					
At 1 January 2025	113,930	6,164	101,511	20,369	241,974
Charge for the year	4,583	-	-	-	4,583
At 31 December 2025	118,513	6,164	101,511	20,369	246,557
Net Book Value					
At 31 December 2025	110,689	-	-	-	110,689
At 31 December 2024	115,272	-	-	-	115,272

3. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	6,856	7,168
VAT	43	8,718
Amount due from Treeton Miners Welfare Institute Scheme Social Club Ltd	22,264	6,414
	29,163	22,300

4. CREDITORS: Amounts falling due within one year

Accruals & other creditors	1,972	3,962
Purchase ledger balances	4,403	21,400
	6,375	25,362