

SCOTTISH TRAMWAY AND TRANSPORT SOCIETY

87 HOLMFAULDHEAD DRIVE

GLASGOW

G51 4PZ

SCOTTISH CHARITY NO SC014564

ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

SCOTTISH TRAMWAY AND TRANSPORT SOCIETY

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The management committee presents its annual report and accounts for the year ended 31 December 2025.

Committee

Members of the committee who served throughout the year were:

Hugh McAulay - Chairman

Charlie Loarridge - Secretary (resigned 30/7/25)

Stephen Birkett - Secretary (from 31/7/25)

John Rowe - Treasurer

Governing Document

The Society is administered by the committee whose members are elected at the Annual General Meeting in accordance with the Constitution.

Objects and Activities

The objectives of the Society are to secure for continued preservation items of tramway and transport stock, equipment and literature of historical interest and make researches into the history of Scottish Transport. The Society also publishes the results of research in "Scottish Transport" magazine for educational purposes.

Financial Review

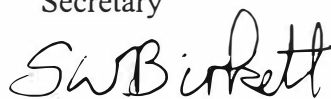
The principal sources of income are from members' subscriptions and the sale of Society and other transport publications. The Society holds regular meetings addressed by members and outside speakers and sends a magazine and newsletters to members. During the year these meetings were held online, originally because of the Covid pandemic. This has enabled meetings to be held at fortnightly intervals and at reduced expense, and will continue for the foreseeable future. It also enables us to invite guest speakers from further afield than would otherwise be possible. Donations continue to be received towards the Coronation 1282 Appeal Fund.

Statement of Trustees Responsibilities

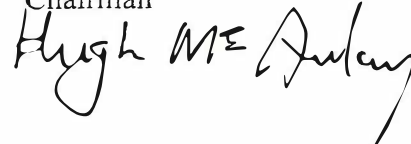
The members of the committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Society during the financial year. The members of the committee are responsible for keeping proper accounting records which on request must reflect the financial position at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006. They are also responsible for safeguarding the assets of the Society and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Date
20th March 2026

Stephen Birkett
Secretary



Hugh McAulay
Chairman



SCOTTISH TRAMWAY and TRANSPORT SOCIETY

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds	Restricted Funds Coronation Appeal Fund	Total Funds	Total Funds
	Note	2025 £	2025 £	2025 £	2024 £
<u>Receipts</u>					
Members Subscriptions and Donations		1,412	~	1,412	854
Donations		535	4,059	4,594	17,837
		<u>1,947</u>	<u>4,059</u>	<u>6,006</u>	<u>18,691</u>
Sales of Own Publications		168	~	168	230
Sales of "Scottish Transport"		593	~	593	1,216
Other Sales - Christmas Cards		64	~	64	180
Foreign Trip Receipts 2024		6,420	~	6,420	8,813
Tax Recovered on Gift Aid		545	~	545	891
		<u>7,790</u>	<u>~</u>	<u>7,790</u>	<u>11,330</u>
<u>Total Receipts</u>		<u>9,737</u>	<u>4,059</u>	<u>13,796</u>	<u>30,021</u>
<u>Payments</u>					
Charitable Activities	2	8,847	~	8,847	11,704
Governance Costs		420	~	420	420
<u>Total Payments</u>		<u>9,267</u>	<u>~</u>	<u>9,267</u>	<u>12,124</u>
<u>Excess of receipts over payments</u>		470	4,059	4,529	17,897
Transfers		~	~	~	~
		<u>470</u>	<u>4,059</u>	<u>4,529</u>	<u>17,897</u>


SCOTTISH TRAMWAY and TRANSPORT SOCIETY

STATEMENT OF BALANCES

YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds	Restricted Funds Coronation Appeal Fund	Total Funds	Total Funds
	Note	2025 £	2025 £	2025 £	2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		12,260	74,345	86,605	68,708
<u>Movement in year</u>					
Excess of receipts over payments		470	4,059	4,529	17,897
Bank & deposit balances carried forward		<u>12,730</u>	<u>78,404</u>	<u>91,134</u>	<u>86,605</u>
<u>Assets</u>					
Stocks of Publications	3	<u>500</u>	<u>2</u>	<u>500</u>	<u>500</u>
<u>Liabilities</u>					
Members fees received in advance		<u>480</u>	<u>2</u>	<u>480</u>	<u>345</u>

The accounts were approved by the Committee on 20 March 2026
For and on behalf of the Committee

 Hugh McAulay, Chairman

 John Rowe, Treasurer

SCOTTISH TRAMWAY and TRANSPORT SOCIETY

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

1. **Trustee Remuneration and Related Party Transactions**

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
2. <u>Analysis of Payments</u>		
Charitable Activities		
Magazine production and distribution	1,228	1,466
Members communications & postage	646	450
Cost of publications	34	231
Expenses of meetings	72	40
Foreign trip costs	6,414	8,270
Website costs	453	747
Tramcar sponsorship organisation		500
	<u>8,847</u>	<u>11,704</u>
<u>Governance Costs</u>		
Independent examiner's fees	<u>420</u>	<u>420</u>

3. **Stock**

Stocks of books have been maintained at a low level.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SCOTTISH TRAMWAY AND TRANSPORT SOCIETY
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on 2 to 4.

Respective responsibilities of trustees and examiner

The Charity's Committee 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. The charity Committee considers that the audit requirement of Regulation 10(1) (d) 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 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 Committee 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 9 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.

EAC Accountancy Limited
Chartered Certified Accountants
191 Station Road
Shotts
ML7 4BA