

West Scotland 4mm Group (SCIO)

TRUSTEES' ANNUAL REPORT RECEIPTS AND PAYMENTS ACCOUNT 2024

A Scottish Charitable Incorporated Organisation

Charity Number: SC049403



Trustees' Annual Report

Year ended 31 December 2024

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2024.

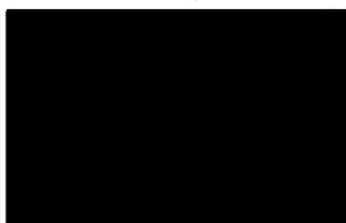
Reference and Administrative Information

Charity Name: West Scotland 4mm Group (SCIO)

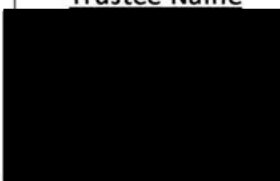
The Charity is also known by: WS4mmG

Registered Charity Number: SC049403

Contact Address:



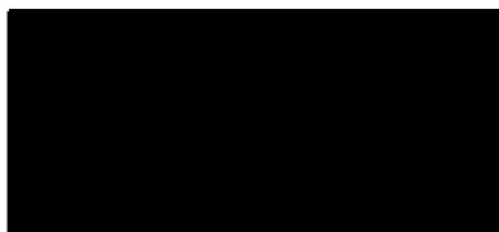
Trustees on date of approval of Trustees' Annual Report

<u>Trustee Name</u>	<u>Office</u>	<u>Date appointed</u>
	Committee Member	18/03/2023
	Committee Member	11/03/2025
	Committee Member	26/03/2019
	Chairperson	26/03/2019

Other Trustees during 2024



Independent Examiner



Banker

Bank of Scotland,

Trustees' Annual Report

Year ended 31 December 2024

History

The West of Scotland 4mm Group was founded in 1972 by a small number of railway modellers who were interested in building model railways using a more exact scale of the prototype than existed commercially, based upon a set of standards known as Protofour (P4 for short). This Group was an informal association and met in members' houses to discuss construction techniques and help each other with their modelling. The Group also showed their efforts at model railway exhibitions. In due course the Group acquired the layout of a member and began developing it further once a clubroom, shared with another model railway group, in the centre of Glasgow became available. Unfortunately, in April 2018, this clubroom had to be vacated, and we were forced to look for premises of our own. The Group needs permanent accommodation in which to store our layouts, materials and equipment as well as providing space in which to meet and work on our layouts and commercial rents were far too high. Luckily, a member identified a room in a Paisley church which was suitable for our purposes, and a contract was signed in November 2018. The Group had formed itself, in September 2018, into a Limited Company (WS4mmG Ltd) for this purpose. This was a stop-gap position until the Group gained recognition by the Office of the Scottish Charity Regulator as a Scottish Charitable Incorporated Organisation in June 2019, allowing the Limited Company to be dissolved (formally on 24 December 2019) and all assets transferred to the West Scotland 4mm Group (SCIO).

Structure, Governance and Management

Governing Document

The West Scotland 4mm Group (WS4mmG) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 21 June 2019. The charity was previously a limited company (and before that an unincorporated association) but changed its legal form to a SCIO. The previous assets of the Group were transferred to the SCIO on 24 September 2019. It has a multiple tier structure and is administered in accordance with its Constitution (based upon a form recommended by the Scottish Council for Voluntary Organisations and subsequently approved by OSCR). During 2022 the Constitution was amended to permit virtual or hybrid meetings.

Recruitment and Appointment of Trustees

At the Annual General Meeting all members of the Group may nominate Full Members who are believed to have the skills and commitment to contribute to the management of the Group's business affairs. Members of the Committee are the charity's Trustees. Committee members are appointed at the Annual General Meeting and serve for a period of one year after which they must seek re-election if they wish to continue. Members (who will also become Trustees) co-opted onto the Committee to fill vacancies that arise must stand for election at the next Annual General Meeting, if they so wish.

Organisational Structure

The Committee is chaired by the Chairperson and must meet no less than two times per year. Certain responsibilities are delegated to the Chairperson, Secretary, Treasurer and Exhibition Co-ordinator as appropriate.

Objectives and Activities

Charitable purposes

1. The Group provides recreational facilities and activities related to finescale railway modelling with the object of improving the conditions of life for our members.
2. The Group advances education among members both of the prototype railways and in the skills required for finescale railway modelling and to raise awareness among interested members of the public that these skills are attainable.
3. To widen the appreciation of our railway heritage and of the art and science of finescale railway modelling both among our members and for wider public benefit.

Main activities in relation to these objects

The Group normally meets twice monthly in its Paisley church clubroom. There work on progressing the Group's new layout based on Garlieston, in Wigtownshire, is undertaken. Though some construction/modelling was carried out at members' homes.



Group members were able to participate in some local model railway exhibitions by putting on demonstrations of modelling and operating the group's layout and that of member's layouts.

Visits to view other folks' railway layouts, heritage railways and lectures by experts knowledgeable on railway practice, did not occur during the period under review.

The Group is a member of the Association of Model Railway Societies in Scotland which entitles it to take part in its annual exhibition Model Rail Scotland and receive a share of the distribution of any surplus arising.

Achievements and Performance

We centre our activities around the building owning and exhibiting of model railways. 2024 was another busy year for us as a club with us involved with seven exhibition commitments. We attended the following shows:

- Model Rail Scotland with John Stocks' Kettlewell
- Summerlee with Garlieston
- Garlieston (Mulberry Harbour 80th anniversary Exhibition) with Garlieston
- Perth, with a team of demonstrators as a part of the Scalefour "zone"
- Doors Open at PMCH with Garlieston
- Ayr MRS (at Troon) with Garlieston
- Cathcart MRS with [REDACTED] along with a demonstration table



We strive to make the models we exhibit as visually pleasing, reliable in operation and a pleasure to operate. New models like Garlieston are often subject to several years follow up activity as we try to raise all three of these credentials. Away from the exhibition hall 2024 2024 also saw an extensive development of Garlieston;

- The cassette fiddle yards which had proved cumbersome to operate and lead to delays in presenting trains for the public to watch was relocated with a traverser (Millisle end) and sidings (Harbour end),
- We also provided second controller at the Millisle FY end to facilitate (largely) hands-free stock fiddling! Experience at Ayr showed it to be a great success and improved the exhibiting experience for the fiddle yard operators.
- A scenic refresh has also been ongoing on Garlieston since the Ayr show, the most obvious addition being the splendid backscene so artfully created by Linda, to whom we are most

grateful. Garlieston has been morphing into Garliestown, as befits its setting around the year 1900

In addition to these layout centred activities, in 2024 we held two social events a Dinner preceding the 2023 AGM attended by 7 members and a Christmas Lunch attended by seven members.

Just outwith 2024, but close enough and certainly of immense significance to both the ongoing cohesion and governance of the group was the passing of our Secretary and Treasurer for at least forty of the groups fifty two year existence Chris Coles. To say, Chris was the ticking heart and soul of the group is not an exaggeration, he ran and organised the group leaving the rest of us to focus on the building and operating of layouts. The gap he has left behind needs filling and with few candidates with the time and experience to tackle these important tasks will prove a challenge and we seek to regenerate and re-organise for the future in 2025.

Financial Review

WS4mmG's finance arrangements are relatively simple; we have one bank account with the Bank of Scotland; and we have never received any legacies or donations that are ring-fenced for any specific activity or project. As a result, there are no restricted funds to be accounted for nor reserve funds set aside in separate account. This means that we can simplify the presentation of our accounts.

The principal sources of income are the membership subscriptions, the clubroom levy and the distribution of funds from the Model Rail Scotland exhibition. The main expenditure streams are the clubroom rent and materials for the development of the Group's exhibition layouts. With the move to a SCIO the Group has been approved by HMRC and is now benefiting from reclaiming the tax paid by members through the Gift Aid scheme.

During 2024 we had an Income of £2815.15 and expenditure of £2631.74 giving a resulting annual surplus of £205.40, this resulted in our net assets as at the 31st December 2024 rising to £4382.40. These headline results are shown in the appended income and expenditure statement and our ongoing balance sheet that have been approved by our Independent Examiner .

We have been increasingly moving to having all our financial transactions made by BACS, which means that an electronic copy of our bank statement can provide a transparent record of our income and expenditure. In preparing these accounts we have for the first time been able to use downloaded bank statement as our primary data source and reconciled the opening and closing balances in the accounts with the cash in the bank account at the close of 2023 and 2024. Unfortunately, this cross checking has thrown up the anomaly that our balance at the end of 2023 was not the £4196.51 but £4176.99. a difference of £19.52.

Our 2023 accounts, which were subject to rigorous scrutiny, by our current Independent Examiner, were found to be an accurate record of our income and expenditure which suggests that this difference was carried over from 2022. Given the volume of cash transactions at that time we feel that we are unlikely to ever find the source of the error which will almost certainly be a result of failure to timeously record those cash transactions.

We therefore propose to write off this difference which will allow us in future, on the basis all transactions having a discrete bank entry to continuously reconcile the cash balance in our bank account with our income and expenditure.

The Trustees' policy is to retain reserves in order to meet known commitments (such as our rent liability to the church at which we are a tenant) and to cover any unexpected expenditure. This will include designated funds. At the year end the Group held unrestricted cash funds of £4,382.40 of which £750 is in a General Reserve Fund. The remaining balance of £3,632 would represent approximately one year's general expenditure under normal circumstances.

Risks

The membership is getting more elderly and so filling leadership roles is proving difficult. The number of significant givers is also declining as they move from employment to retirement and a number members have increased mobility issues. A greater effort is being planned into increasing the membership, particularly of younger folk. The clubroom rent charged by our landlord is also increasing.

Donated services and facilities

Members have donated their time and modelling skills in producing buildings, stock and scenic effects for the new layout.

Statement of Trustees' Responsibilities

The Committee members must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Group during the financial year. The members of the Committee are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Group 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 Group and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.


This report and the attached accounts have been prepared on behalf of the Trustees by:-


- Chairman

Date

29 August 2025

Approved by the Trustees on the 21st August 2025 and signed on their behalf,


- Deputy Chairman

Date

22/08/2025

Independent Examiner's Report to the Trustees/members of West Scotland 4mm Group
SC049403

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 10.

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 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 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 view given by the accounts.

Independent examiner's statement

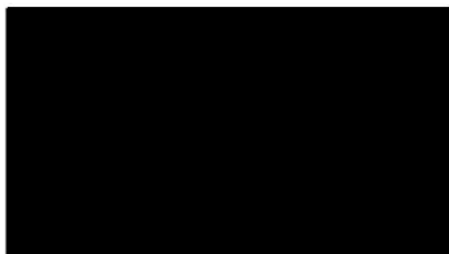
In the course of my examination, no matter has come to my attention

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.

Signed:



Date: 23 August 2025



WEST SCOTLAND 4MM GROUP (SCIO)

INCOME AND EXPENDITURE ACCOUNT

Year ending 31st December 2024

			2024	2023
			£	£
INCOME				
Donations				
	Subscriptions		481.00	516.00
	Clubroom Levy		1353.50	1411.00
	Miscellaneous donations		34.00	0.00
Other receipts				
	Exhibitions	Model Rail Scotland	918.65	
		Other exhibitions	50.00	968.65
	Gift Aid reclaimed		0.00	832.92
	Miscellaneous receipts		0.00	0.00
	Total income		2837.15	3708.70
EXPENDITURE				
Charitable activities				
	Administration		35.00	16.36
	Insurance		171.02	168.52
	Clubroom rent		2100.00	1825.00
	Layout		165.40	243.08
	Clubroom fit out		0.00	31.95
	Equipment		27.32	35.26
Other payments				
	AMRSS		33.00	33.00
	Exhibition Expenses	Model Rail Scotland	0.00	
		Other exhibitions	100.00	100.00
	Miscellaneous		0.00	0.00
Governance costs				
	Independent Examiner Fees		0.00	0.00
	Total expenditure		2631.74	2462.17
SURPLUS/(DEFICIT) FOR 2024			205.41	1246.53



23 August 2023



24 August 2023

STATEMENT OF BALANCES

At 31st December 2024

Net assets at 31/12/23	4176.99⁽¹⁾	2950
Surplus/(deficit) FOR 2024	205.41	1246
NET ASSETS AT 31/12/24	4382.4⁽²⁾	4196⁽³⁾

Note 1 Bank reconciliation 31/12/23

Actual in Bank 31/12/23	4098.49
plus Debtors at 31/12	127.50
less Liabilities at 31/12	49.00
Net assets 31/12/23	4176.99

Note 2 Bank reconciliation 31/12/24

Actual in Bank 31/12/24	4659.50
plus debtors	50.00
less liabilities	327.10
Net assets 31/12/24 by reconciliation	4382.40

Note 3

Our bank reconciliation (Note 1) show above show that our assets at 31.12.23 were £4176.99 not £4196.51 as previously stated.

We have reviewed our 2023 accounts and the correspondence with the Independent Examiners and confirm that the Income and Expenditure account appears to be both complete and accurate. The independent examiner confirms that the information was not made available and no bank reconciliation was carried out. We have therefore concluded that the £19.52 discrepancy was carried forward from 2022 when many of our transactions were in cash.

We feel it is unlikely at this stage we can resolve the anomaly and our best way forward will be to write of this sum of £19.52 and move forward with a situation where our income and expenditure align with the cash held within our bank account.

[Redacted Signature]

23 August 2023

[Redacted Signature]

29 August 25

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared on the Receipts and Payments basis in accordance with applicable accounting standards and under the historical cost convention, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted Funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. No Restricted Funds were held by the Group in 2023.

No Endowment Funds are held.

Unrestricted Funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted fund according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognized as an Actual Basis as the liability is incurred.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the clubroom, equipment and exhibition layouts.

Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Taxation

West Scotland 4mm Group is recognized as a Scottish Charitable Incorporated Organisation for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.