REGISTERED COMPANY NUMBER: SC102457 (Scotland)
REGISTERED CHARITY NUMBER: SC000413

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Locomotive John Howe Preservation Group

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Locomotive John Howe Preservation Group

Contents of the Financial Statements
for the Year Ended 31 December 2024

Locomotive John Howe Preservation Group

Report of the Trustees
for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC102457 (Scotland)

Registered Charity number

SC000413

Registered office

33/3 Buckingham Terrace
Edinburgh
EH4 3AF

Trustees

G M S Ellis
M C Bettridge

Company Secretary

Independent Examiner

William Russell Cowan
WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on 11 August 2025 and signed on its behalf by:

M C Bettridge - Trustee

Independent Examiner's Report to the Trustees of
Locomotive John Howe Preservation Group

Independent examiner's report to the trustees of Locomotive John Howe Preservation Group ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

W Russell Cowan

William Russell Cowan

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

11 August 2025

Locomotive John Howe Preservation Group

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	193	131
EXPENDITURE ON			
Other		325	352
NET INCOME/(EXPENDITURE)		(132)	(221)
RECONCILIATION OF FUNDS			
Total funds brought forward		12,449	12,670
TOTAL FUNDS CARRIED FORWARD		12,317	12,449

The notes form part of these financial statements

Locomotive John Howe Preservation Group

Balance Sheet
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
CURRENT ASSETS			
Cash at bank		12,863	12,996
CREDITORS			
Amounts falling due within one year	5	(546)	(547)
NET CURRENT ASSETS		12,317	12,449
TOTAL ASSETS LESS CURRENT LIABILITIES		12,317	12,449
NET ASSETS		12,317	12,449
FUNDS	6		
Unrestricted funds		12,317	12,449
TOTAL FUNDS		12,317	12,449

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2025 and were signed on its behalf by:

M C Bettridge - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	193	131

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Investment income	131
EXPENDITURE ON	
Other	352
NET INCOME/(EXPENDITURE)	(221)
RECONCILIATION OF FUNDS	
Total funds brought forward	12,670
TOTAL FUNDS CARRIED FORWARD	12,449

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Accrued expenses	546	547

6. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	12,449	(132)	12,317
TOTAL FUNDS	12,449	(132)	12,317

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193	(325)	(132)
TOTAL FUNDS	193	(325)	(132)

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6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	12,670	(221)	12,449
TOTAL FUNDS	12,670	(221)	12,449

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131	(352)	(221)
TOTAL FUNDS	131	(352)	(221)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	12,670	(353)	12,317
TOTAL FUNDS	12,670	(353)	12,317

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	324	(677)	(353)
TOTAL FUNDS	324	(677)	(353)

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7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Locomotive John Howe Preservation Group

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	193	131
Total incoming resources	193	131
EXPENDITURE		
Support costs		
Governance costs		
Sundries	-	27
Accountancy and legal fees	325	325
	325	352
Total resources expended	325	352
Net expenditure	(132)	(221)