

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2026

CHARITY NUMBER SC051151

**DAINS
ACCOUNTANTS
ELLERSLEY HOUSE
30 MILLER ROAD
AYR KA7 2AY**

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK

CHARITY INFORMATION

TRUSTEES	Mr	James Smith
	Mrs	Audrey Smith
	Mr	William Smith
	Mr	Stephen Park
	Mr	Alastair McDonald
	Mr	Thomas Samson

CHARITY NUMBER (SCOTLAND)	SC051151
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PRINCIPAL ADDRESS	Skerrington Mill John Allan Drive Cumnock East Ayrshire KA18 3AF
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INDEPENDENT EXAMINER	Neil Reid FCCA Dains Accountants Ellersley House 30 Miller Road Ayr KA7 2AY
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BANKERS	The Royal Bank of Scotland 96 John Finnie Street Kilmarnock KA1 1NY
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VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST JULY 2026

Charitable purposes

The purpose of Vintage Vehicle Village is to advance heritage and culture by establishing a museum and heritage centre in Cumnock displaying, preserving and restoring vintage vehicles for the benefit of future generations.

Vintage Vehicle Village principally fundraises to ensure that reserves are available to organise recreational activities at the museum and heritage centre that interested parties can visit and enjoy. This includes facilitating learning and practising skills in the restoration workshop and providing social and volunteering opportunities that will contribute to improving the general public's wellbeing.

Vintage Vehicle Village was awarded charitable status on the 27th July 2021 as a Scottish Charitable Incorporated Organisation. The principal address is Skerrington Mill, John Allan Drive, Cumnock, East Ayrshire, KA18 3AF.

Activities and achievements

Introduction

Heritage Centre Cumnock has continued with its Charitable purposes of offering itself as place to visit regularly as a Museum and Heritage Centre. Its offering is refreshed regularly, encouraging approx. 12 Volunteers to attend weekly, attracting audiences locally and beyond and regularly presenting its collection professionally with the highest standards expected.

Summary of achievements of the charity during the financial period

As Lead Trustee, I am pleased to report that our year has been one of further growth and investment in our facilities.

Additional Building Planned

During the year Planning permission was awarded to HCC to locate further Display building within the Land associated with the Centre, a funding source will now need to be found to achieve the construction and ground works required to bring this project to life.

The Hunterston Survey Vehicle

During the year a very special piece of History was Donated to HCC, the vehicle based on an Electric Milk Float Chassis has been in Hunterston Power Station for over 40 years and was used to patrol the site detecting the air quality to ensure the area was safe from any possible contamination, Hunterston is now in a decommissioning phase likely to last in excess of 40 years.

The Wider Visitor Market

Last year in particular has seen an increase in overseas visitors (Australia, New Zealand, America and Germany) with many UK and Ireland Holiday Makers putting us on their to Visit List in relation to ancestry connections or the social media information now available worldwide to them about the attraction.

Community Benefit

The Stronger Heritage Centre Cumnock becomes the local economy benefits from Tourism, Accommodation, Food, Fuel, and other Attraction Locally and much more whilst building on our Partnerships, Cumnock is now well identified on the atlas as place to Visit, Stay, Work and talk about.

Related Parties

Most of the assets on display within the Heritage Centre are owned by the Trustees and made available to the charity for use in its operations and events at no charge.

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST JULY 2026

Financial Review

Reserves Policy

The charity have a policy of keeping reserves at a level of around six months costs, that will allow the trustees to continue with the charitable objectives for a lengthy period should fundraising income drop and grants cease. This allows us to fund seasonal variations in income streams.

The charity is currently above the 6 months reserves level, at 30 months at the year end with total cash reserves of £36,434. The charity reserves levels are linked to the timing of the restricted funding draw downs. The charity is achieving and working within the reserves levels with 26 months of unrestricted reserves at the year end. Reserves are reducing each year due to deficits caused by capital and repair projects.

Donated services or facilities in the financial period

We have established a dozen good relationships with local businesses in the area offering fabrication, ground works, safety training, supplies, a defibrillator, hospitality support and our audiences have donated many Historic Items that they consider the "Heritage Centre Cumnock" future custodians of.

Trustees

The Trustees who served during the year are as follows:

Mr	James Smith
Mrs	Audrey Smith
Mr	William Smith
Mr	Stephen Park
Mr	Alastair McDonald
Mr	Thomas Samson

Recruitment and appointment of Trustees

All of the Trust's trustees are appointed or reappointed by the Trustee Board at our annual general meeting. Recruitment, if necessary, is through existing trustee recommendation and nomination.

Governing document

Vintage Vehicle Village (Heritage Centre) Cumnock is a SCIO (Scottish Charitable Incorporated Organisation) and is governed by its constitution.

Approved by the Trustees on 24/09/2026 and signed on behalf of the trustees as a body.

.....
Mr James Smith
Trustee

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
REPORT BY THE INDEPENDENT EXAMINER TO THE TRUSTEE BOARD
FOR THE YEAR ENDED 31ST JULY 2026

I report on the accounts of the charity for the year ended 31st July 2026.

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. 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 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 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.

.....
Neil P Reid FCCA

Partner

Dains

Accountants

Ellersley House

30 Miller Road

Ayr KA7 2AY

24/09/2026

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2026

	<u>NOTE</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>2026</u> <u>£</u>	<u>2025</u> <u>£</u>
<u>Receipts</u>					
Fundraising activities		2,060	-	2,060	1,385
Public donations		5,953	-	5,953	6,193
Gross Receipts from Solar panels		2,363	-	2,363	-
Proceeds from sale of fixed assets		-	-	-	2,500
Grants received		-	23,046	23,046	15,949
Gross Receipts from Rental of vehicles		-	-	-	1,500
		10,376	23,046	33,421	27,527
<u>Other income</u>					
Interest Received		-	-	-	-
Total Receipts		10,376	23,046	33,421	27,527
<u>Payments</u>					
Rent		6,380	2,500	8,880	8,880
Repairs and Maintenance		1,009	-	1,009	3,535
Capital projects		-	29,360	29,360	17,880
Insurance		1,518	-	1,518	1,801
Misc expenses		202	-	202	-
Advertising		1,791	-	1,791	965
Bank Charges		15	-	15	16
Fundraising		289	-	289	-
Training		1,000	-	1,000	-
Total Payments		12,205	31,860	44,063	33,077
<u>Net receipts / (payments)</u>		(1,829)	(8,814)	(10,642)	(5,550)
<u>Transfers to/ (from) funds</u>		(5,218)	5,218	-	-
Cash balance brought forward		33,481	13,596	47,077	52,627
		26,434	10,000	36,435	47,077

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
STATEMENT OF BALANCES
AS AT 31ST JULY 2026

	<u>NOTE</u>	<u>2026</u> £	<u>2025</u> £
Bank and cash in hand			
Bank balance		36,434	47,077
		<u>36,434</u>	<u>47,077</u>
 Reserves			
Unrestricted Funds		26,434	33,481
Restricted Funds	2	10,000	13,596
		<u>36,434</u>	<u>47,077</u>
 Assets			
General Funds		36,434	47,077
Total Assets		<u>36,434</u>	<u>47,077</u>
		<u>2026</u> £	<u>2025</u> £
Other Assets (Unrestricted Fund)			
IT Equipment (at cost)		1,294	1,294
Plant & equipment		121,068	121,068
Tenants improvements		39,657	12,879
		<u>162,019</u>	<u>135,241</u>

Approved by the Trustees on 24/09/2026 and signed on their behalf by:

.....
Mr James Smith
Trustee

VINTAGE VEHICLE VILLAGE (HERITAGE CENTRE) CUMNOCK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2026

NOTE 1 - TRANSACTIONS WITH TRUSTEES

The trustees did not receive any remuneration and no expenses were reimbursed during the period (2025 - £Nil).

There was reimbursement of expenses to a connected company by common directorship to the value of £2,582 (2025 - £2,736) for repairs expenses. There was no outstanding balances at the year end.

There is also a payment of £8,880 (2025 - £8,880) to a connected party for the rent of the premises. There is nil outstanding balance at the year end (2025 - £nil) due to the connected company, not yet paid.

The aggregate value of unconditional donations made by Trustees was nil (2025 - £nil). The aggregate value of unconditional donations made by connected parties was £nil (2025 - £nil).

NOTE 2 - RESTRICTED FUNDS

			B/F	Received	Paid Out	Transfers to /(from)	C/F
East Ayrshire Council	Wellbeing and Mental Health	1	12,500	-	(2,500)	-	10,000
FCC Communities	BRF fund	2	1,096		(2,582)	1,486	-
East Ayrshire Council	Renewable energy fund	3		23,046	(26,778)	3,732	-
			<u>13,596</u>	<u>23,046</u>	<u>(31,860)</u>	<u>5,218</u>	<u>10,000</u>

1 This grant is for Wellbeing and Mental Health fund that has allowed the centre to be open more and organise specific group visits. This continues into the next financial year.

2 This is for the project BRF - "Big Red Fire" for play equipment and car park works. This fund has been fully spent during the year.

3 This grant is for tarmac the surfacing works at the centre. This fund is completed and fully spent in the year.