ALBION VEHICLE PRESERVATION TRUST

191 STATION ROAD

SHOTTS

ML7 4BA

CHARITY NO. SC 028791

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED

31 DECEMBER 2025

EAC ACCOUNTANCY LIMITED

CHARTERED ACCOUNTANTS

SHOTTS

ALBION VEHICLE PRESERVATION TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Committee

Members of the committee who served throughout the year are

Paul Adams	(Secretary)
Robert Williams	(Treasurer)
Ian Maclean	(Registrar)

Governing Document

The Trust is administered by the committee whose members are elected at the Annual General Meeting.

Objects and Activities

The objects of the Trust are to preserve Albion Motor Vehicles for posterity and to maintain records of the company's activities for historical research and educational purposes.

Financial Review

The principal source of income is from members' subscriptions. Expenditure on the preservation and upkeep of the Trust's vehicles continues. A substantial donation was received during the year which helped the Trust to record a surplus.

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 Trust 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 trust 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 trust and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Paul Adams, Secretary

31 January 2026

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Receipts		
Members' subscriptions	2,125	2,400
Donations	240	2,180
Gift Aid Tax Rebate	660	~
Bequest	~	~
Total receipts	3,025	4,580
Payments		
Charitable activities	2,281	2,689
Governance costs	125	120
	2,406	2,809
Excess of receipts over payments	619	1,771

ALBION VEHICLE PRESERVATION TRUST

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2025

	Unrestricted Funds	Unrestricted Funds
	2025	2024
	£	£
Bank and deposit balances		
Cash in bank brought forward	8,496	6,725
Movement in year		
Excess of receipts over payments	619	1,771
Cash in bank carried forward	9,115	8,496

The accounts were approved by the Committee on 31 January 2026

For and on behalf of the Committee

Paul P. Adams ....Paul Adams, Secretary

....Robert Williams, Treasurer

31 January 2026

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration 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.

2. Analysis of Payments

Charitable activities	2025	2024
	£	£
Vehicle running expenses		
Fuel	~	~
Insurance	800	949
Repairs	41	300
	841	1,249
Storage	1,440	1,440
	2,281	2,689
Secretary's expenses	~	~
	2,281	2,689

ALBION VEHICLE PRESERVATION TRUST

REPORT OF THE INDEPENDENT EXAMINER

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity which are set out on pages 1 to 5.

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.

Elizabeth G. Gallacher
Chartered Accountant
28 Birchwood Drive
Paisley
PA2 9NE

31 January 2026