Registered number: SC423330

BO'NESS MOTOR MUSEUM
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Priory Accounting & Tax Ltd
5 Luscar Place
Gowkhall
Fife
KY12 9RB

Bo'ness Motor Museum
Contents

	Page
Company Information	1
Directors' Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	7

Bo'ness Motor Museum
Company Information
For The Year Ended 30 September 2025

Directors	Mr Colin Anderson Mrs Fiona Anderson
Secretary	Mr Colin Anderson
Company Number	SC423330
Registered Office	Bridgeness Road Bo'ness West Lothian EH51 9JR
Accountants	Priory Accounting & Tax Ltd 5 Luscar Place Gowkhall Fife KY12 9RB

Bo'ness Motor Museum
Company No. SC423330
Directors' Report For The Year Ended 30 September 2025

The directors present their report and the financial statements for the year ended 30 September 2025.

Directors

The directors who held office during the year were as follows:

Mr Colin Anderson

Mrs Fiona Anderson

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Colin Anderson

Date 27/09/2026

Report to the directors on the preparation of the unaudited statutory accounts of Bo'ness Motor Museum for the year ended 30 September 2025

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Bo'ness Motor Museum which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made to the directors of Bo'ness Motor Museum, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Bo'ness Motor Museum and state those matters that we have agreed to state to the directors of Bo'ness Motor Museum, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bo'ness Motor Museum and its directors as a body for our work or for this report.

It is your duty to ensure that Bo'ness Motor Museum has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Bo'ness Motor Museum. You consider that Bo'ness Motor Museum is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Bo'ness Motor Museum. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Dora Levai

Dora Levai BA(Hons) ACCA

Date 27/09/2026

Priory Accounting & Tax Ltd
5 Luscar Place
Gowkhall
Fife
KY12 9RB

Bo'ness Motor Museum
Income and Expenditure Account
For The Year Ended 30 September 2025

	Notes	2025 £	2024 £
TURNOVER		19,438	20,857
GROSS SURPLUS		19,438	20,857
Administrative expenses		(9,864)	(9,792)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		9,574	11,065

The notes on page 6 form part of these financial statements.

Bo'ness Motor Museum
Balance Sheet
As At 30 September 2025

	Notes	2025 £	£	2024 £	£
CURRENT ASSETS					
Debtors	**4**	89,431		78,264	
		89,431		78,264	
Creditors: Amounts Falling Due Within One Year	**5**	(6,362)		(4,769)	
NET CURRENT ASSETS (LIABILITIES)			83,069		73,495
TOTAL ASSETS LESS CURRENT LIABILITIES			83,069		73,495
NET ASSETS			83,069		73,495
RESERVES					
Other reserves			33,357		33,357
Income and Expenditure Account			49,712		40,138
MEMBERS' FUNDS			83,069		73,495

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Colin Anderson

Date 27/09/2026

The notes on page 6 form part of these financial statements.

1. **General Information**

Bo'ness Motor Museum is a private company, limited by guarantee, incorporated in Scotland, registered number SC423330. The registered office is Bridgeness Road, Bo'ness, West Lothian, EH51 9JR.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

3. **Average Number of Employees**

Average number of employees, including directors, during the year was: (2024: 2)

4. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	89,431	78,264

5. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	-	(1)
Accruals and deferred income	1,780	890
Directors' loan accounts	4,582	3,880
	6,362	4,769

6. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Bo'ness Motor Museum
Detailed Income and Expenditure Account
For The Year Ended 30 September 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		19,438		20,857
GROSS SURPLUS		19,438		20,857
Administrative Expenses				
Rent	5,000		5,000	
Light and heat	2,061		1,759	
Water rates	1,082		-	
Repairs and maintenance	484		-	
Advertising and marketing costs	348		2,104	
Accountancy fees	890		930	
Sundry expenses	(1)		(1)	
		(9,864)		(9,792)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		9,574		11,065