West Scotland 4mm Group

(SCIO)

TRUSTEES' ANNUAL REPORT

RECEIPTS AND PAYMENTS ACCOUNT
2025

A Scottish Charitable Incorporated Organisation

Charity Number: SC049403

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered SCIO
SC049403

Trustees' Annual Report
Year ended 31 December 2025

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:	Mr John Stocks 60 Falloch Road Milngavie Glasgow G62 7RR

Trustees on date of approval of Trustees' Annual Report

Trustee Name	Office	Date appointed
Mr. J. Bardwell	Committee Member	18/03/2023
Mr. R. Bradley	Committee Member	11/03/2025
Mr. S.J.Harwood	Committee Member	18/01/2026
Mr. J.N. Stocks	Chairperson	26/03/2019

Other Trustees during 2025

Mr. C.W. Coles (Passed away 06/01/25)
Mr. J.P. Roberts (resigned 11/03/2025)
Mr P.W. Draper (resigned 18/1/2026)

Independent Examiner

Dr. James L Dallachy
37 Inglewood Crescent
East Kilbride
Glasgow
G75 8QD

Banker

Bank of Scotland,
Business Banking

Trustees' Annual Report
Year ended 31 December 2025

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

2025 has not been one of WS4mmG(SCIO)'s better years. Whilst the loss of Chris Coles was not only a personally very saddening event for each of us. Chris had for many years(decades) been the secretary and Treasurer of the Group and he effectively with the support of our Chair administered all the affairs of the group leaving the remaining members free to concentrate on modelling and exhibiting activities. We are a Registered Scottish Charity, a legally recognised entity with significant responsibilities. The loss of Chris left a huge void that had to be filled immediately and many pressing issues that needed to be addressed, our Chair, as the only person with the experience and knowledge of these matters had to take on both the secretary and Treasurer roles to maintain continuity. This was done and the group has survived this shock but one person holding all three key portfolio's is not good practice and we need to transition to a situation where there are more individuals that up to speed, enabled, willing and in a position to fulfil the key roles. We are grateful for John Bardwell offering to take over the Treasurer role at our 2025 AGM in January 2026.

In the run-up to Model Rail Scotland 2025 we engaged in significant development of scenic aspects of Garlieston, the most obvious addition being the splendid backscene so artfully created by Linda, to whom we are most grateful. Many of the smaller scenic details (animals, people etc) have been added by Phil, Norman created some more trees, and more static grass (and improved walls) were also added. Work was also done on the Millisle fiddleyard and the delegation switching to enhance the operation performance of the layout and give an improved viewer experience.

During 2025, we took part in the following exhibitions:

- Model Rail Scotland with Garliestown (1900)
- Perth, with a team of demonstrators as a part of the Scalefour "zone"
- Kirkcudbright, with Garlieston (featuring mainly Julian's stock)
- Cathcart MRS with Garlieston (both pre-grouping and BR stock in evidence)

In December members enjoyed a sociable Christmas lunch at Eaglesham.

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, the distribution of funds from the Model Rail Scotland exhibition and the recovery of tax paid by members through the Gift Aid scheme. The main expenditure streams are the clubroom rent and materials for the development of the Group's exhibition layouts.

During 2025 we had an Income of £3703.74 and expenditure of £2455.07 giving a resulting annual surplus of £1248.07, this resulted in our net assets as at the 31st of December 2025 rising to £5631.07. This surplus was abnormally high due to there being a backlog of gift aid which was reclaimed in 2025, we would expect on current income levels to revert to a gift aid reclaim value of c£400/yr going forward. These headline results are a shown in the appended income and expenditure statement and our ongoing balance sheet that have been approved by our Independent Examiner.

In 2025 our policy of ensuring that all our transactions were by BACS ensures we have an independent, transparent and verifiable record of our financial affairs. This coupled with careful management at the year-end ensured we had no liabilities or debtors at the end of the year. This simplifies our accounts with no need for reconciliation and that our year ending bank balance was also our net assets at that time.

Reserves Policy

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 £5,631.07 of which £750 is in a General Reserve Fund. The remaining balance of £4,881.07 would represent approximately two year's general expenditure under normal circumstances.

Risks

The membership is ageing and have increasing health and mobility issues, this is impacting on our ability to provide an adequate number of members to operate layouts at exhibitions. Many members feel their personal circumstances mean that they are unable to take on the demands of the leadership roles which are increasingly difficult to fill.

Donated services and facilities

Members have donated their time and modelling skills in producing buildings, rolling stock and scenic effects.

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;-

John Stocks – Chairman

Date 27 / 7 / 26

Approved by the Trustees on the 7th July 2026 and signed on their behalf,

John Bardwell – Deputy Chairman

Date

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 2025 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:

J L Dallachy

Date: 18 July 2026

Dr. James L Dallachy
37 Inglewood Crescent
East Kilbride
Glasgow
G75 8QD

WEST SCOTLAND 4MM GROUP (SCIO)

INCOME AND EXPENDITURE ACCOUNT

Year ending 31st December 2025

		2024	2025
INCOME		£	£
Donations			
	Subscriptions	481.00	449.00
	Clubroom Levy	1353.50	1479.00
	Miscellaneous donations	34.00	0.00
Other receipts			
	Exhibitions	968.65	618.52
	Gift Aid reclaimed	0.00	1157.22
	Miscellaneous receipt	0.00	0.00
	Total income	**2837.15**	**3703.74**
EXPENDITURE			
Charitable activities			
	Administration	35.00	0.00
	Insurance	171.02	196.37
	Clubroom rent	2100.00	2100.00
	Layout	165.40	35.11
	Clubroom fit out	0.00	0.00
	Equipment	27.32	76.99
Other payments			
	AMRSS	33.00	31.00
	Exhibition Expenses	109.00	15.60
	Miscellaneous	0.00	0.00
Governance costs			
	Independent Examiner Fees	0.00	0.00
	Total expenditure	**2631.74**	**2455.07**
SURPLUS/(DEFICIT) FOR 2025		**205.41**	**1248.67**

STATEMENT OF BALANCES

At 31st December 2024

	2024	2025
Net assets at 31/12/24	**4176.99**	**4382.40**[1]
Surplus/(deficit) FOR 2025	205.41	1248.67
NET ASSETS AT 31/12/25	**4382.4**	**5631.07**[2]

JLD
18 July 2026

27/7/26

Note 1	Bank reconciliation 31/12/24	
Actual in Bank 31/12/24		**4659.50**
plus Debtors at 31/12		50.00
less Liabilities at 31/12		327.00
Net assets 31/12/24		**4382.40**

Note 2	Bank reconciliation 31/12/25	
Actual in Bank 31/12/24		**5631.07**
plus debtors		0.00
less liabilities		0.00
Net assets 31/12/25 by reconciliation		**5631.07**

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.

JCD
18 JULY 2026

27/7/26