

**STIRLING AND DISTRICT CLASSIC CAR CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Stirling And District Classic Car Club Contents

	Page
Accountant's Report	1
Balance Sheet	2
Notes to the Financial Statements	3—4

**Stirling And District Classic Car Club
Accountant's Report
For The Year Ended 31 July 2025**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 July 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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.

14/04/2026

Gibson&Co Ltd
25 Glebeway
Meigle
PH12 8SA

**Stirling And District Classic Car Club
Balance Sheet
As At 31 July 2025**

Registered number: SC421844

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		58		122
			58		122
CURRENT ASSETS					
Debtors	5	785		1,216	
Cash at bank and in hand		38,013		40,671	
		38,798		41,887	
Creditors: Amounts Falling Due Within One Year	6	(12,837)		(20,262)	
NET CURRENT ASSETS (LIABILITIES)			25,961		21,625
TOTAL ASSETS LESS CURRENT LIABILITIES			26,019		21,747
NET ASSETS			26,019		21,747
RESERVES					
Other reserves			7,547		7,547
Income and Expenditure Account			18,472		14,200
MEMBERS' FUNDS			26,019		21,747

For the year ending 31 July 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

K A Harbinson

Director
14/04/2026

The notes on pages 3 to 4 form part of these financial statements.

Stirling And District Classic Car Club
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

Stirling And District Classic Car Club is a private company, limited by guarantee, incorporated in Scotland, registered number SC421844. The registered office is 27 Chalton Road, Bridge Of Allan, Stirlingshire , FK9 4EF.

Stirling and District Classic Car Club is a registered charity number SC053249.

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.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful life.

Plant & Machinery	33% reducing balance
Computer Equipment	25% straight line

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 4)

4. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 August 2024	2,374	1,888	4,262
Disposals	-	(450)	(450)
As at 31 July 2025	2,374	1,438	3,812
Depreciation			
As at 1 August 2024	2,296	1,844	4,140
Provided during the period	20	44	64
Disposals	-	(450)	(450)
As at 31 July 2025	2,316	1,438	3,754
Net Book Value			
As at 31 July 2025	58	-	58
As at 1 August 2024	78	44	122

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	785	1,216

Stirling And District Classic Car Club
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	305
Other creditors	12,836	19,956
Taxation and social security	1	1
	<u>12,837</u>	<u>20,262</u>

7. Other Creditors

Included within other creditors there is £300 deferred income that relates to members subscriptions that were paid in July 2025 but relate to the year ending July 2026.