



Scone Airport Men's Shed

Charity No: SC049847

Annual Report & Financial Statements
for the year
ended 31 December 2025

Scone Airport Men's Shed (Scottish Charity Number S049847)

Reference and Administrative Information

Current Trustees

James Shand	Steven Christie
Carol Carson	Ann Adamson
Robert Walker	Robert Watson (appointed 25 August 2025)
Doug Sutherland (resigned 27 July 2025)	

Contact Address

Scone Airport, Scone, PH2 6PL

Independent Examiner

Susannah McGrath BA CA, Alloa

Bankers

Bank of Scotland, PO Box 1000, BX2 1LB

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and its purposes and administration are set out in its Constitution, which was adopted on 3 November 2019.

Recruitment and Appointment of Trustees

The Association's Trustees are appointed or reappointed by the members at the Annual General Meeting.

Organisation Structure

Membership of Scone Airport Men's Shed is open to all persons living in Scone and district. The Trustees meet five times in a year, or more frequently, if required. Certain responsibilities are delegated to Committees, e.g. projects and member records.

Charitable Purposes

To provide recreational facilities and to advance the social needs, health and wellbeing of men of all ages and backgrounds living in Scone and surrounding areas by:

- Creating, developing and maintaining a facility, namely a Men's Shed.
- Offering opportunities for men in the Scone area to meet and undertake creative projects of their own choice.
- Reducing isolation of men in the area, thus contributing to their physical and mental wellbeing.
- To share skills and knowledge of men in the Scone area.

Chairman's Report

As chairman it gives me great pleasure to report the continued progress of SAMS in 2025.

Membership numbers were maintained at a similar level to last year with daily attendance of between 15 and 20 members per session with total registered members standing at 46. The Shed is now open on an extra day per week (Monday 10am to 2pm) and has proved very successful.

The horticultural element of the Shed is very popular and going well, with new planters and outside growing areas being developed.

New electrical sockets have now been fitted to the machine area and include outside sockets. An attempt to quieten the thickness planer has been done with some effect.

The disabled toilet has now been completed to a very high standard. Lighting has now been installed in the storage container.

We continue to manufacture garden furniture, bird boxes and planters for sale.

We are holding open days again in 2026 in April, July and November.

To this end it is proposed to purchase a shed to accommodate all the articles that are produced by the members for the open days.

The members should be commended for all the effort and articles they have manufactured for the open days.

In our community programme we continue our work in this area, refurbishment of benches for Scone bowling club, planters for Gildtown village, and many other small local projects.

It is with great sadness that I report the passing of Doug Sutherland, a founding member and active trustee who worked tirelessly as SAMS secretary from when the Shed opened until his passing.

We will continue to actively engage with local communities.

Jim Shand

Chairman

Date: 11 March 2026

Financial Review

The accounts for the year to 31 December 2025 show receipts of £11,640 and payments of £10,419, giving rise to a surplus of £1,221.

This was a positive financial result for the year considering normal running costs increased by 8% as well as capital expenditure of £4,321, made up of £1,849 for new disabled toilet facilities; £1,033 for a dust extractor; £996 for cable reels; & £443 for craft bench sockets.

£2,617 was received from the Co-op Community Fund, with a further £900 received from Perth & Kinross Council.

Open days continue to grow in popularity with the local community. We had 3 open days this year, held in April, June, and December, generating sales of £5,847.

Membership numbers continued to rise with 46 paid subscriptions in the year, compared to 37 for the previous year.

Details of income and expenditure are shown in the Statement of Receipts and Payments on page 7.

In the year ahead we will endeavour to continue to produce saleable items, mainly woodworking, and we are actively considering the best way to achieve sales. We will also continue to seek funding from institutions who support organisations such as ours which benefit the community.

Steven Christie

Treasurer

Date: 11 March 2026

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Association during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Association 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 (as amended). They are also responsible for safeguarding the assets of the Association and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.

Jim Shand

Chairman

Date: 11 March 2026

Respective Responsibilities of Trustees and Examiner

The 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 Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 conducted 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.

Susannah McGrath BA CA
Chartered Accountant
Alloa

Date: 11 March 2026

**Scone Airport Men's Shed
Statement of Receipts & Payments
for the Year Ended 31 December 2025**

Figures shown in £	Year to 31.12.25	Year to 31.12.24
<u>Receipts</u>		
Funding	3,517	1,552
Donations & Sales	7,023	3,568
Memberships	1,100	950
Total Receipts	11,640	6,069
<u>Payments</u>		
<u>Normal Running Costs</u>		
Consumables	2,393	2,151
Heat & Light	1,836	1,050
Insurance	789	1,306
Skips	470	344
Servicing of Heating	417	601
Safety	143	51
Admin/Other	50	144
	6,098	5,647
<u>Capital Expenditure</u>		
Equipment	0	3,989
Fixtures & Fittings	4,321	0
Total Payments	10,419	9,636
Surplus/(Deficit)	1,221	(3,567)
Balance b/f	4,949	8,516
Closing Balance (reconciled to bank statement)	6,170	4,949

The notes on page 9 form an integral part of these accounts.

Note: All funds are unrestricted

**Scone Airport Men's Shed
Asset Register
as at 31 December 2025
Figures shown in £**

Assets

Equipment

Wet & Dry Extractor	288
Radial Arm Saw	100
Table Saw Base	50
D&M Thickness/Planer	1,120
D&M Bandsaw	1,450
D&M Accessories	56
JACS Router & Sander	1,599
Chop Saw	540
Wood Turning Equipment	700
D&M Pillar Drill	547
Pyrographer	128
Planer - Thicknesser & Dust Extractor	1,100
Circular Saw	400
Hand Tools	822
Wood Turning Lathe	1,981

Fixtures & Fittings

Mark Wilson - Shelving	350
Stewart Ramsay Fire Extinguishers	338
Plywood	232
Sockets	179
Pulley	738
Plaster Bins	496
Ramsay Ladder	388
Heating System	8,438
Outside Planters	432
Polytunnel	1,186
Cable reels north wall	996
Dust Extractor	1,033
Disabled toilet	1,849
Craft bench sockets	442

Equipment Total

10,881

Fixtures & Fittings Total

17,098

The accounts on page 7 to 9 were approved by the Trustees on 11 March 2026.

For and on behalf of the Trustees:

Chairman

Treasurer

Jim Shand

Steven Christie

Scone Airport Men's Shed

Notes to the Accounts for the Year Ended 31 December 2025

for the Year Ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the receipts & payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Trustee Remuneration & Expenses

None of the Trustees received any remuneration or payment during the year.

3 Material Funding Receipts During the Year

£2,617 was received from the Co-op Community Fund & £900 received from Perth & Kinross Council.

4 Movement of Funds

Figures shown in £

	Year to 31.12.25	Year to 31.12.24
Bank Balances		
Balance Brought Forward	4,949	8,516
Movement in the Year		
Receipts	11,640	6,069
Payments	(10,419)	(9,636)
Balance Carried Forward	<u>6,170</u>	<u>4,949</u>

Note: All funds are unrestricted