

Charity registration number SC041386 (Scotland)

Company registration number SC375654

**THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP  
COUNCIL**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr I H Rogers Mr B J Keenan Mr R Skene Mr B J Nicolson Mr D B McDonald Mr S J Dillon
<b>Secretary</b>	Mr I H Rogers
<b>Charity number (Scotland)</b>	SC041386
<b>Company number</b>	SC375654
<b>Registered office</b>	Castlecraig Business Park Players Road Stirling FK7 7SH
<b>Independent examiner</b>	Johnston Smillie Ltd 5 South Gyle Crescent Lane Edinburgh EH12 9EG

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# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

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# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the Charity shall be for public benefit to advance the education of apprentice painter and decorators in Scotland and to promote and encourage the training of apprentice decorators in Scotland: and in pursuance thereof the Charity for the public benefit shall seek to expand the skills and capabilities of apprentice decorators and improve their career prospects and vocational skills. The Charity will establish and conduct a non-profit making school for the education of apprentice decorators to be situated in Scotland and assist in the provision of courses, lectures and demonstrations for apprentice decorators. The Charity will also register each apprentice decorator for life on payment of a fee by his/her employer, keep a record of the qualifications of each registered apprentice, advise the apprentice of his/her training requirements, liaise with the apprentice's employer and with educational establishments, training boards, qualification authorities and associations.

The Charity will provide a qualification structure and record the qualification structure to certify apprentice decorators. It will also modify the qualification requirements to ensure they are up to date, reflect best current practice and comply with legislation. The Charity will provide a source of information on qualifications of apprentice decorators and collate statistical information on apprentice decorators from both registration and qualification attainment and promulgate this work.

The Charity will provide each registered apprentice with a free toolkit.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The Council continue to ensure the provision and delivery of qualifications within the industry and works closely with relevant bodies to ensure future qualifications. We continue to provide free toolkits for all Council registered apprentices which we continue to endeavor to expand.

Due to the downturn in the economy the number of apprentices required in the industry is generally lower, however SPADAC continue to register, train and qualify a healthy number of apprentices.

#### **Financial review**

Income for the year totalled £420 (2024: £564), expenditure totalled £2,538 (2024: £2,323) giving a total deficit for the year of £2,118 (2024: £1,759). At the balance sheet date, the charity had total reserves of £17,989 (2024: £20,107)

#### **Reserves policy**

The directors have set a policy to retain reserves of between 3 and 6 months annual expenditure. This policy was achieved during the year and means that should there be a reduction in income the charity can continue to provide its services until new funding sources are confirmed.

#### **Structure, governance and management**

The Charity is controlled by its memorandum and articles of association and constitutes a company limited by guarantee.

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr I H Rogers

Mr B J Keenan

Mr R Skene

Mr B J Nicolson

Mr D B McDonald

Mr S J Dillon

Mr P Bennett

(Resigned 1 July 2025)

### Recruitment and appointment of trustees

Trustees are appointed by the Management Committee and Council membership at the Annual General Meeting.

### Organisational structure

A meeting is convened on a six monthly basis whereby administration and charitable decisions are discussed and passed at committee level.

The council is accommodated in Scottish Decorators' Federation headquarters currently at no cost.

They undertake the duty to ensure that proper safety rules are adhered to within the premises and grounds.

### Induction and training of trustees

Policies and procedures are in place for the informative training of all trustees as and when required.


### Risk management

Policies and procedures are in place to monitor and mitigate any significant risks.

### Future plans

Continued review of the National Occupational Standards, amendments to the Scottish Vocational Qualifications and redesign of the training apprenticeship programme.

The trustees' report was approved by the Board of Trustees.



Mr I H Rogers

**Trustee**



Mr B J Keenan

**Trustee**

26 May 2026

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

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I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 4 to 11.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of The Scottish Painting and Decorating Apprenticeship Council for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



M A P Taddei MA FCA CA

Relevant Professional Body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd  
5 South Gyle Crescent Lane  
Edinburgh  
EH12 9EG

Dated: 27 May 2026

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	420	564
<b>Total income</b>		420	564
<b>Expenditure on:</b>			
Charitable activities	4	2,538	2,323
<b>Total expenditure</b>		2,538	2,323
<b>Net expenditure and movement in funds</b>		(2,118)	(1,759)
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2025		20,107	21,866
<b>Fund balances at 31 December 2025</b>		17,989	20,107

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		-		510
<b>Current assets</b>					
Cash at bank and in hand		20,035		21,313	
<b>Creditors: amounts falling due within one year</b>	11	(2,046)		(1,716)	
<b>Net current assets</b>			17,989		19,597
<b>Total assets less current liabilities</b>			17,989		20,107
<b>The funds of the charity</b>					
Unrestricted funds	12		17,989		20,107
			17,989		20,107

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26 May 2026

*Jan H Rogers*

Mr I H Rogers  
Trustee

*Brendan Keenan*

Mr B J Keenan  
Trustee

Company registration number SC375654 (Scotland)

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

#### Charity information

The Scottish Painting and Decorating Apprenticeship Council is a private company limited by guarantee incorporated in Scotland. The registered office is Castlecraig Business Park, Players Road, Stirling, FK7 7SH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Registration fees	420	564

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 4 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Depreciation and impairment	510	495
Registration costs	78	118
	<u>588</u>	<u>613</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	1,950	1,710
	<u>2,538</u>	<u>2,323</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>2,538</u>	<u>2,323</u>

### 5 Support costs allocated to activities

	<b>2025 £</b>	<b>2024 £</b>
Governance costs	<u>1,950</u>	<u>1,710</u>
<b>Analysed between:</b>		
Total	<u>1,950</u>	<u>1,710</u>

### 6 Net movement in funds

	<b>2025 £</b>	<b>2024 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,890	1,560
Depreciation of owned tangible fixed assets	<u>510</u>	<u>495</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 January 2025	1,500
At 31 December 2025	1,500
<b>Depreciation and impairment</b>	
At 1 January 2025	990
Depreciation charged in the year	510
At 31 December 2025	1,500
<b>Carrying amount</b>	
At 31 December 2025	-
At 31 December 2024	510

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	156	156
Accruals and deferred income	1,890	1,560
	2,046	1,716

# THE SCOTTISH PAINTING AND DECORATING APPRENTICESHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	20,107	420	(2,538)	17,989
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	£	£	£	£
General funds	21,866	564	(2,323)	20,107
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>