

MICHAELSWOOD SCIO - SC053355

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST DECEMBER 2025

INCOME	2025		2024	
	£	£	£	£
Donations		6,130.61		7,735.57
Fundraising		295.42		152.30
Tree sales		1,745.80		3,412.02
Miscellaneous income		0.00		76.62
		<u>8,171.83</u>		<u>11,376.51</u>
EXPENDITURE				
Plants and equipment	3,929.94		2,808.69	
Repairs and maintenance	1,373.13		2,804.30	
Hire of equipment	150.19		0.00	
Electricity	520.32		287.02	
Subscriptions	559.27		116.88	
Donations	20.00		224.00	
Stationery, advertising and promotion	293.89		0.00	
Audit expenses	100.00		0.00	
Legal expenses	1,410.00		3,900.00	
Bank charges	93.08		61.63	
Miscellaneous expenses	0.00		0.00	
		<u>8,449.82</u>		<u>10,202.52</u>
(LOSS)/PROFIT FOR THE YEAR		<u>(277.99)</u>		<u>1,173.99</u>

MICHAELSWOOD SCIO - SC053355

STATEMENT OF BALANCES

YEAR ENDED 31ST DECEMBER 2025

	2025		2024	
CURRENT ASSETS	£	£	£	£
Bank current account	4,115.85		6071.27	
Cash in hand	149.84		92.41	
		4,265.69		6,163.68
CURRENT LIABILITIES				
Bridging loan		0.00		1,620.00
		4,265.69		4,543.68
FINANCED BY				
Balance brought forward		4,543.68		3,369.69
(Loss)/Profit for the year		(277.99)		1,173.99
		4,265.69		4,543.68

Accounts examined and checked by Members present at a Committee Meeting

Signed

Date

08/02/2026

Signed

Date

08/02/2026

I have examined the enclosed accounts of Michaelswood SCIO, and found all receipts and balances to be in accordance with the prepared accounts, and to be an accurate record of the group's financial activities during the financial year.

Signed

Date

03/02/2026

Name

Michaelswood SCIO Annual Accounts 2024 (Charity No: SC053355)

Payments:

Date:	Cheque	Supplier/ Item	Amount	Plants & Equipment	Repairs & Main-tenance	Electricity	Bank Charges
05-January	D. Debit	British Gas	£42.42			£42.42	
14-January	D. Debit	Shetland News Subscription	£5.00				
15-January	D. Debit	Hillswick Wildlife Sanctuary	£5.00				

16th January Credit Card Statement (1881) Total = £111.65p

29-November	1881	Amazon (Bird feed)	£18.50	£18.50			
01-December	1881	Amazon (Prime subscription)	£8.99				
10-December	1881	Amazon (Storage boxes for workshop)	£58.18	£58.18			
10-December	1881	Amazon (Bird feeders)	£16.99	£16.99			
16-December	1881	Amazon (Prime subscription)	£8.99				

18-January	D. Debit	Wikimedia Subscription	£2.00				
21-January	D. Debit	Google subscription	£12.99				
29-January	Direct debit	Bank charges	£7.10				£7.10
05-February	000658	Crops for Energy (1000 tree cuttings)	£418.20	£418.20			
05-February	Direct Debit	British Gas	£42.42			£42.42	
11-February	Direct Debit	Shetland News Subscription	£5.00				
20-February	Direct Debit	Wikipedia Subscription	£2.00				

16th February Credit Card Statement (1881) Total = £168.74p

30-December	1881	Amazon Prime (last month's subscription)	£8.99				
16-January	1881	Amazon Prime (Annual Subscription)	£95.00				
22-January	1881	Amazon Prime (Annual Subscription refunded)	£8.99				
26-January	1881	Amazon (Watering Lance)	£7.99	£7.99			
24-January	1881	Ebay (tree seeds Eucalyptus coccoifera)	£3.69	£3.69			
24-January	1881	Viking Direct (Stationery)	£62.06				
27-February	Direct debit	Bank charges	£6.50				£6.50
05-March	Direct Debit	British Gas	£60.00			£60.00	
13-March	Direct debit	Hillswick Wildlife Centre	£5.00				
17-March	Direct Debit	Avast Anti-virus software	£79.99				

19th March Credit Card Statement (1881) Total= £522.99p

04-February	1881	Amazon (watering lance)	£13.43	£13.43			
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10-February	1881	Amazon (woodland Bird Feed)		£16.65	£16.65				
11-February	1881	Amazon (Root Trainer Trays)		£63.98	£63.98				
12-February	1881	Hedge Nurseries (25 Leylandii Trees)		£187.25	£187.25				
13-February	1881	E-Bay (Leylandii Trees)		£98.49	£98.48				
14-February	1881	E-Bay (Leylandii Trees Refunded)		£98.49	£98.49				
16-February	1881	E-Bay (poly-pot s for tree transplants)		£7.25	£7.25				
18-February	1881	Jewson Timber plant tables		£234.43	£234.43				
20-March		Direct Debit Wikipedia		£2.00					
25-March		Direct Debit Google subscription		12.99					
25-March		Direct Debit Avast Anti-virus protection software		£18.66					
25-March	R. Ferrie	Crops for Energy (Invoice: C41E2646)		£228.00	£228.00				
05-April		Direct Debit British Gas		£60.00				£60.00	
14-April		Direct Debit Hillswick Wildlife Centre		£5.00					
15-April		Direct Debit Shetland News		£5.00					

16th April Credit Card Statement (1881) Total = £538.50p

04-March	1881	Amazon		£69.95					
14-March	1881	Yorkshire Willows (20cm Willow tree cuttings)		£149.97	£149.97				
14-March	1881	Plantecrub Shetland (10 Leylandii trees)		£143.88	£143.88				
18-March	1881	Yorkshire Willows (2M Willow tree cuttings)		£119.98	£119.98				
24-March	1881	Parker Plants (flower plants for flower boxes)		£43.34	£43.34				
27-March	1881	Amazon (spatulas for root trainer extractions)		£11.38	£11.38				
24-April		Direct Debit Wikipedia		£2.00					
24-April		Direct Debit Google subscription		£12.99					
29-April		Direct debit Bank charges		£9.20					£9.20
05-May		Direct debit British Gas		£60.00				£60.00	
12-May	BACS	Crops For Energy (500 poplar cuttings)		£180.00	£180.00				
14-May		Direct Debit Hillswick Wildlife Centre		£5.00					
14-May		Direct debit Shetland News		£5.00					

18th May Credit Card Statement (1881) Total = £1050.38p

30-March	1881	Plantecrub Garden Centre (bags of Compost)		£90.00	£90.00				
01-April	1881	Woodland Trust (Trees)		£675.55	£675.55				
01-April	1881	S. Johnston Services (Fuel for machinery)		£33.00			£33.00		
08-April	1881	Amazon (Hormone rooting powder)		£11.29	£11.29				
09-April	1881	Amazon (adhesive backed paper)		£14.99	£14.99				
09-April	1881	Amazon (Accounts stationery A3)		£24.92					

11-April	1881	Amazon (Bird feeder consumables)		£16.20	£16.20				
11-April	1881	Amazon (Tree root trainers)		£51.80	£51.80				
16-April	1881	P.J.Parker Dutch Bulbs (Garden plants)		£45.43	£45.43				
16-April	1881	Amazon (large root grower packs)		£38.85	£38.85				
17-April	1881	Amazon (Pirate Flags)		£4.99	£4.99				
22-April	1881	Amazon(root trainers + rooting powder)		£43.36	£43.36				
21-April		Direct debit Wikipedia		£2.00					
28-May		Direct Debit Bank charges		£7.40					£7.40
05-June		Direct Debit British Gas		£60.00				£60.00	
16th June Credit Card Statement (1881) Total = £259.87									
12-May	1881	Screwfix Direct (screws & bolts etc)		£87.00			£87.00		
13-May	1881	Amazon (bags for selling trees)		£7.99	£7.99				
18-May	1881	S Johnston Services (fuel for machinery)		£75.10		£75.10			
20-May	1881	Amazon Assorted equipment		£62.02	£62.02				
21-May	1881	Amazon (solar water pump)		£7.77	£7.77				
21-May	1881	Amazon (cash box for tree sales)		£19.99					
19-June		cash Mrs Karen Robertson (payment for Admin)		£100.00					
25-June		Direct Debit Avast Software (Anti virus protection)		£17.97					
26-June		Direct Debit Bank charges		£12.11					£12.11
05-July		Direct Debit British Gas		£60.00				£60.00	
16-July		Direct Debit Avast Software (Anti virus protection)		£64.99					
17th July Credit Card Statement (1881) Total = £198.59p									
03-June	1881	Amazon (safely treads for walkway)		£52.50	£52.50				
10-June	1881	Amazon (tree pots)		£15.59	£15.59				
15-June	1881	Plantecrub (large tree pot)		£20.99	£20.99				
15-June	1881	Amazon (Marker pens)		£13.99	£13.99				
20-June	1881	Tesco Stores (plants)		£8.00	£8.00				
20-June	1881	Westside Pine (Shetland Flag)		£28.99	£28.99				
22-June	1881	Amazon (Table vice for woodworking)		£20.99	£20.99				
22-June	1881	Amazon (Tool accessories)		£37.54	£37.54				
29-July		Direct Debit Bank charges		£7.70					£7.70
05-August		Direct Debit British Gas		£60.00				£60.00	
17th August Credit Card Statement (1881) Total = £787.71p									
29-June	1881	Ebay (caps for confirmat screws)		£6.99	£6.99				
30-June	1881	Amazon (drill Bits)		£32.27	£32.27				

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01-July	1881	Amazon (Solar Water Pump)		£23.53	£23.53				
03-July	1881	Paypal Nefasterers(Woodscrews)		£103.22	£103.22				
03-July	1881	Amazon (Wheelbarrow wheel)		£28.69	£28.69				
13-July	1881	Ebay (Steering wheel Pirate ship)		£59.98	£59.98				
13-July	1881	Cheviot Trees (100 x Noble Firs)		£121.20	£121.20				
13-July	1881	S. Johnston Services (Fuel for machinery)		£73.44		£73.44			
15-July	1881	Amazon (Tools for shed work)		£46.99	£46.99				
18-July	1881	Amazon (Bags for bark mulch)		£19.99	£19.99				
20-July	1881	F. Williamson (Paint products)		£204.96		£204.96			
21-July	1881	Amazon (plants for memorial site)		£50.47	£50.47				
22-July	1881	Amazon (2 prs secateurs)		£15.98	£15.98				
20-August	Direct Debit	Avast antivirus protection		£54.99					
27-August	Direct Debit	Bank charges		£9.20					£9.20
05-September	Direct Debit	British Gas		£18.87				18.87	
14-September	Direct Debit	Avanquest paid by Paypal (Anti-virus prog.)		£79.99					
16th September Credit Card Statement(1881) Total = £627.24p									
04-August	1881	Vintage trac paypal (Machinery part)		£9.00		£9.00			
03-August	1881	Garrioc Bros Plant hire (service quad)		£475.57		£475.57			
06-August	1881	Thulecraft (spare parts for machinery)		£26.14		£26.14			
06-August	1881	Amazon (plant sprayer)		36.99	£36.99				
13-August	1881	Temu Paypal (ground matting)		£51.60	£51.60				
12-August	1881	Amazon (Bird feed)		£17.20	£17.20				
15-August	1881	Microsoft(loud storage)		£10.74					
25-September	Direct Debit	Bank Charges		£19.67					£19.67
06-October	Direct Debit	British Gas		£18.87				£18.87	
06-October	000659	ITS (Shetland) Ltd (Computer repairs)		£81.59		£81.59			
08-October	Direct Debit	????????		£45.44					
19th October Credit Card Statement (1881) Total = £168.429									
31-August	1881	Amazon(replacement Hacksaw)		£18.99	£18.99				
05-September	1881	Amazon (Hacksaw blades)		£13.99	£13.99				
10-September	1881	Amazon (Printer Paper)		£32.97					
20-September	1881	Frank Williamson (Paint products)		£102.47		£102.47			
28-October	Direct Debit	Bank Charges		£7.70					£7.70
06-November	Direct Debit	British Gas		£18.87				£18.87	
16th November Credit Card Statement (1881) Total = £50.18p									
07-October	1881	Thulecraft (Spares for strimmer)		£33.32		£33.32			

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12-October	1881	Amazon (£16.86		£16.86		
29-October	00659	I.T.S. Shetland Repairs to Computer		£81.59		£81.59		
27-November	000660	Harper Macleod LLP (Fees for Decrofting)		£1,410.00				
27-November	Direct Debit	Bank Charges		£6.50				£6.50
06-December	000661	Capt. R Ferrie (Repayment of Bridging Loan)		£1,848.00				
06-December	Direct Debit	British Gas		£18.87			£18.87	
17th December Credit Card Statement (1881) Total = 478.81p								
30-October	1881	Shetland Islands Council (Hire of Skip)		£150.19				
04-November	1881	Frank Williamson (Paint products)		£44.05		£44.05		
04-November	1881	Malakoff Ltd (metal hardware for swings)		£32.40		£32.40		
16-November	1881	Temu.com (Children's promotional pens)		£147.42				
16-November	1881	Temu.com (Children's Dinosaur Keyrings)		£26.52				
19-November	1881	S. Johnston Services (Fuel for machinery)		£78.22		£78.82		
Totals =				£10,374.85	£3,839.99	£1,455.31	£520.32	£93.08

£1,410.00					Solic. Fees + Decroft Regist.
				£1,848.00	
				£150.19	
				£147.42	
				£26.52	
£1,410.00	£255.60	£20.00	£2,711.19		

Michaelswood SCIO Annual Accounts 2025 (Charity No: SC053355)

Receipts:

Date:	Source/ Item	Bank	Cash	Donations	Fund-raising	Cash Sales	Misc	Amount	Comment
01-January	Opening bank balance	£6,071.27							
	Opening cash balance		£92.42						
05-January	Recurring Donation Ailsa Sangster			£4.55				£4.55	Paypal direct
06-January	Recurring Clare Pearson			£4.55				£4.55	Paypal direct
19-January	Donations Box		£24.72	£24.72				£24.72	
21-January	Donation Gillian Maxwell			£4.55				£4.55	Paypal QR Code
25-January	Recurring Donation Eilidh Cameron			£4.55				£4.55	Paypal direct
28-January	Recurring Donation Joan Sharp			£1.64				£1.64	Paypal direct
29-January	Recurring Donation Linda Turner			£10.00				£10.00	Direct Debit
05-February	Recurring Donation Ailsa Sangster			£4.55				£4.55	Paypal direct
06-February	Recurring Donation Clare Pearson			£4.55				£4.55	Paypal direct
13-February	Easy Fund Raising income				£63.28			£63.28	Direct Debit
16-February	Donations Box		£113.85	£113.85				£113.85	
22-February	Donation Rebecca Morrison			£9.41				£9.41	Paypal QR Code
25-February	Recurring Donation Eilidh Cameron			£4.55				£4.55	Paypal direct
28-February	Recurring Donation Joan Sharp			£1.64				£1.64	Paypal direct
28-February	Recurring Donation Linda Turner			£10.00				£10.00	Direct Debit
02-March	Donation Rhona Simpson			£4.55				£4.55	Paypal QR Code
05-March	Recurring Donation Ailsa Sangster			£4.55				£4.55	Paypal direct
06-March	Recurring Donation Clare Pearson			£4.55				£4.55	Paypal direct
09-March	Donation Philip Manson			£9.41				£9.41	Paypal QR Code
11-March	Donation Stuart Pearson			£4.55				£4.55	Paypal QR Code
16-March	Donation Peta-Lynn Deyell			£19.12				£19.12	Paypal QR Code
23-March	Donation Lucy Livingstone			£19.12				£19.12	Paypal QR Code
23-March	Donations Box		£112.70	£112.70				£112.70	
24-March	Donation Linda Turner			£50.00				£50.00	BACS
25-March	Recurring Donation Eilidh Cameron			£4.55				£4.55	Paypal direct
26-March	Temp. Loan from R. Ferrie					£228.00		£228.00	Bridging Loan
28-March	Recurring Donion Joan Sharp			£1.64				£1.64	Paypal direct
30-March	Donation John Henderson			£9.41				£9.41	Paypal QR Code
31-March	Recurring Donation Linda Turner			£10.00				£10.00	Direct Debit
05-April	Recurring Donation Ailsa Sangster			£4.55				£4.55	Paypal direct
06-April	Recurring Donation Clare Pearson			£4.55				£4.55	Paypal direct
06-April	Donations Box		£171.48	£171.48				£171.48	
08-April	Donation Sarah Riley			£4.55				£4.55	Paypal QR Code
09-April	Donation Itziar Ferreira Cores			£4.55				£4.55	Paypal QR Code
13-April	Donations Box		£178.91	£178.91				£178.91	

15-April	Donation Kirsty Brown			£9.41				£9.41	Paypal QR Code
18-April	Donation Gemma Thomason			£9.41				£9.41	Paypal QR Code
20-April	Donations Box			£124.69	£124.69			£124.69	
24-April	Lodged in Bank	£286.00		£286.00				£0.00	Lodged in Bank
25-April	Recurring Donation Eliidh Cameron			£4.55				£4.55	Paypal Direct
25-April	Donation Shetland Wool Adventures			£9.41				£9.41	Paypal QR Code
27-April	Donations Box			£109.81	£109.81			£109.81	Paypal Direct
28-April	Recurring Donation Joan Sharp			£1.64				£1.64	
29-April	Recurring Donation Linda Turner			£10.00				£10.00	Direct Debit
05-May	Emma Nicolson purchase trees		£50.00			£50.00		£50.00	
05-May	Betty Ferrie purchase trees		£30.00			£30.00		£30.00	
05-May	Recurring donation Alisa Sangster			£4.55				£4.55	Paypal Direct
06-May	Recurring Donation Clare Pearson			£4.55				£4.55	Paypal QR Code
06-May	Donation Allie Clubb			£4.55				£4.55	
11-May	Donations Box		£151.60	£151.60				£151.60	
11-May	Donation Ross Peterson			£4.55				£4.55	Paypal QR Code
13-May	Easy Fund Raising income				£107.67			£107.67	Direct Debit
14-May	Donation Tingwall Under 5's		£40.00	£40.00				£40.00	
18-May	Sale of trees Linda Gunn 2 poplars		£10.00			£10.00		£10.00	
18-May	Donations Box		£83.40	£83.40				£83.40	
19-May	Donation Marie Sandison			£4.55				£4.55	Paypal QR Code
21-May	Donation Rachel Strawbridge			£4.55				£4.55	Paypal QR Code
22-May	Donation Brae Primary School		£100.00	£100.00				£100.00	
25-May	Donations Box		£98.40	£98.40				£98.40	
25-May	Recurring Donation Eliidh Cameron			£4.55				£4.55	Paypal Direct
27-May	Lodged in Bank	£565.00		£565.00				£0.00	Lodged in Bank
28-May	Recurring Donation Joan Sharp			£1.64				£1.64	Paypal Direct
29-May	Recurring Donation Linda Turner			£10.00				£10.00	Direct Debit
01-June	Donations Box		£108.07	£108.07				£108.07	
01-June	Donation Robert Wallace			£96.80				£96.80	Paypal QR Code
05-June	Recurring Donation Alisa Sangster			£4.55				£4.55	Paypal Direct
06-June	Recurring Donation Clare Pearson			£4.55				£4.55	Paypal Direct
08-June	Income from Tree Sale		£1,426.80			£1,426.80		£1,426.80	
08-June	DonationsBox		£114.20	£114.20				£114.20	
11-June	Donation Sound Nursery		£40.00	£40.00				£40.00	
14-June	Donation Linda Holmes			£2.61				£2.61	Paypal QR Code
15-June	Donations Box		£100.10	£100.10				£100.10	
15-June	Donation Philip Manson			£4.55				£4.55	Paypal QR Code **
16-June	Donation Lerwick Gardening Club		£20.00	£20.00				£20.00	cheque 010335
19-June	Lodged in Bank	£2,281.00		£2,281.00				£20.00	
19-June	Donation Ollaberry Primary School		£20.00	£20.00				£20.00	
22-June	Donations Box		£58.41	£58.41				£58.41	

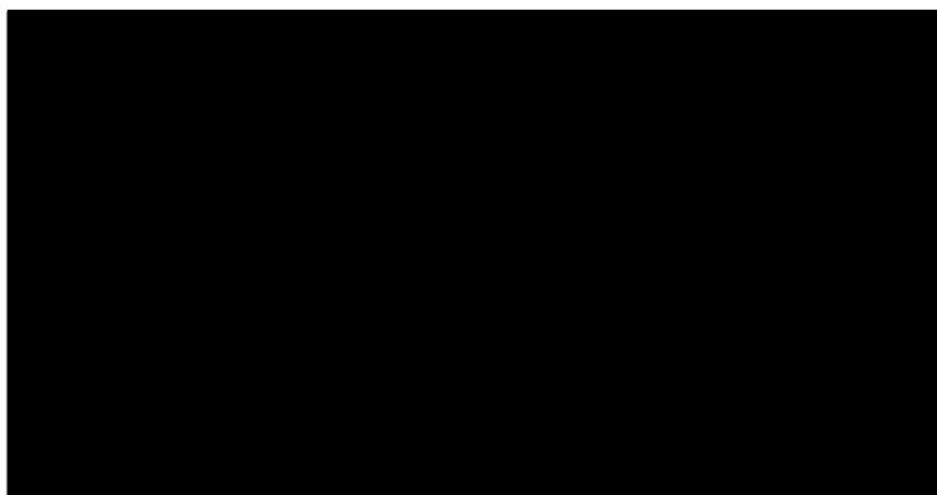
23-June	Donation Jodi Clark				£3.58				£3.58	Paypal QR Code
24-June	Sale of trees Linda Willis		£56.00				£56.00		£56.00	Paypal Direct
25-June	Recurring Donation Eilidh Cameron			£4.55					£4.55	Paypal Direct
28-June	Recurring Donation Joan Sharp			£1.64					£1.64	Paypal Direct
29-June	Donation Ashley Butler			£9.41					£9.41	Paypal Direct
29-June	Sale of Trees Alex Johnson		£25.00				£25.00		£25.00	
29-June	Donations Box		£93.44	£93.44					£93.44	
29-June	Donation N Grave			£4.55					£4.55	Paypal QR Code
30-June	Recurring Donation Linda Turner			£10.00					£10.00	Direct Debit
01-July	Sale of trees Marie Deans		£40.00				£40.00		£40.00	
02-July	Donation Danny Thomson			£4.55					£4.55	Paypal QR Code
02-July	Donation Gisu Cooper			£28.83					£28.83	Paypal QR Code
03-July	Sale of Trees Marce Deans		£48.00				£48.00		£48.00	
03-July	Donation Jennifer Nicolson			£9.41					£9.41	Paypal QR Code
03-July	Donation Nicholas Herbert			£19.12					£19.12	Paypal QR Code
05-July	Sale of Trees Marvin Smith		£20.00				£20.00		£20.00	
05-July	Recurring Donation Ailsa Sangster			£4.55					£4.55	Paypal Direct
06-July	Recurring Donation Clare Pearson			£4.55					£4.55	Paypal Direct
06-July	Donation Mark Kearney			£4.55					£4.55	Paypal QR Code
06-July	Donation Lynn Wilson			£9.41					£9.41	Paypal QR Code
06-July	Donations Box		£224.73	£224.73					£224.73	
09-July	Donation Laura Patterson			£4.55					£4.55	Paypal QR Code
12-July	Donation Alice Manson			£4.55					£4.55	Paypal QR Code
13-July	Donations Box		£451.27	£451.27					£451.27	(Classic Car Rally visit)
16-July	Donation Christopher Hay			£4.55					£4.55	Paypal QR Code
17-July	Donation Stanley Johnson			£4.55					£4.55	Paypal QR Code
17-July	Donation Stuart Paton			£9.41					£9.41	Paypal QR Code
18-July	Donation Jolene Garrock			£9.41					£9.41	Paypal QR Code
18-July	Donation Stephen Leask			£19.12					£19.12	Paypal QR Code
18-July	Lodged in Bank	£1,025.00	-£1,025.00							
18-July	Donation Anne Bateson			£19.12					£19.12	Paypal QR Code
19-July	Cash withdrawal (Indep. Examination)		-£100.00							Payment to K. Robertson
20-July	Donations Box		£360.78	£360.78					£360.78	
21-July	Donation Svenja Danneberg			£4.49					£4.49	Paypal QR Code
23-July	Donation Katrina Probert			£9.41					£9.41	Paypal QR Code
25-July	Donation Nicky Thomson		£20.00	£20.00					£20.00	
26-July*	Recurring Donation Eilidh Cameron			£4.55					£4.55	Paypal Direct
26-July	Donation Alessandro Paola Moro			£18.86					£18.86	Paypal QR Code
27-July	Donation Christa Powel			£9.41					£9.41	Paypal QR Code
27-July	Donation Callum Powell			£14.07					£14.07	Paypal QR Code
27-July	Donations Box		£248.03	£248.03					£248.03	
28-July	Recurring Donation Joan Sharp			£1.64					£1.64	Paypal Direct
29-July	Recurring Donation Linda Turner			£10.00					£10.00	Direct Debit

01-August	Donation Martin Long				£4.55				£4.55	Paypal QR Code
01-August	Donation Rognvald Martin			£9.41				£9.41	Paypal QR Code	
01-August	Donation Denise McDougall			£4.55				£4.55	Paypal QR Code	
01-August	Donation Kevin Henry	£30.00	£30.00					£30.00	From Aith Motor Garage	
03-August	Donations Box	£217.25	£217.25					£217.25		
04-August	Donation Lynn Thomson		£9.41					£9.41	Paypal QR Code	
05-August	Recurring Donation Ailsa Sangster		£4.55					£4.55	Paypal Direct	
05-August	Donation Melanie Hawkins		£9.41					£9.41	Paypal QR Code	
05-August	Donation Kathryn Winter		£9.41					£9.41	Paypal QR Code	
06-August	Recurring Donation Clare Pearson		£4.55					£4.55	Paypal Direct	
07-August	Donation Sally Nicolson		£4.55					£4.55	Paypal QR Code	
07-August	Donation Rodney Orman		£9.41					£9.41	Paypal QR Code	
08-August	Donation Trevor William Buck		£19.12					£19.12	Paypal QR Code	
10-August	Donation Lisa Gunia		£14.07					£14.07	Paypal QR Code	
10-August	Donations Box	£88.45	£88.45					£88.45		
11-August	Sale of trees Marie Deans	£40.00	£40.00			£40.00		£40.00		
12-August	Donation Richard Farthing		£4.55					£4.55	Paypal QR Code	
13-August	Donation Andrew Gear		£2.13					£2.13	Paypal QR Code	
14-August	Donation Stephen Lister		£19.12					£19.12	Paypal QR Code	
14-August	Donation Lisa Spurgeon		£4.55					£4.55	Paypal QR Code	
16-August	Donation Stephen Johnston		£9.41					£9.41	Paypal QR Code	
17-August	Donation Denise Johnson		£4.55					£4.55	Paypal QR Code	
18-August	Donation Cheryl Thomson		£4.55					£4.55	Paypal QR Code	
18-August	Donation Pamela Barbara Curran		£9.41					£9.41	Paypal QR Code	
19-August	Donation Elizabeth Hutchin		£4.55					£4.55	Paypal QR Code	
20-August	Easy Fund Raising Income				£65.78			£65.78	Direct Debit	
20-August	Donations Box	£322.65	£322.65					£322.65		
21-August	Lodged in Bank	£1,366.00	-£1,366.00					£0.00		
21-August	Donation P & M Gutteridge		£15.00					£15.00		
24-August	Donations Box	£73.17	£73.17					£73.17		
24-August	Donation Marcus Pfeiffer		£9.41					£9.41	Paypal QR Code	
25-August	Donation Eilidh Carreron		£4.55					£4.55	Paypal Direct	
25-August	Donation Helene Snee		£9.41					£9.41	Paypal QR Code	
26-August	Donation Clare Bazeley		£28.83					£28.83	Paypal QR Code	
29-August	Recurring Donation Joan Sharp		£1.64					£1.64	Paypal Direct	
29-August	Recurring Donation Linda Turner		£10.00					£10.00	Direct Debit	
31-August	Donations Box	£119.04	£119.04					£119.04		
01-September	Donation Adrian Rose		£2.57					£2.57	Paypal QR Code	
05-September	Recurring Donation Ailsa Sangster		£4.55					£4.55	Paypal Direct	
05-September	Donation Peter Marwick		£4.55					£4.55	Paypal QR Code	
07-September	Donation Jodi Clark		£1.64					£1.64	Paypal QR Code	
14-September	Donation Matthew Simpson		£4.55					£4.55	Paypal QR Code	
14-September	Donations Box	£171.55	£171.55					£171.55		

16-September	Donation Barry Mart				£3.58				£3.58	Paypal QR Code
16-September	Refund from Avantquest				£54.99				£54.99	Cancelled Software
16-September	Refund from Avantquest				£64.99				£64.99	Cancelled Software
19-September	Donation Mari Behner				£15.00				£15.00	Paypal QR Code
23-September	Donation Scott Black				£4.55				£4.55	Paypal QR Code
23-September	Donation Tony Piccolo				£9.41				£9.41	Paypal QR Code
25-September	Recurring Donation Eilidh Cameron				£4.55				£4.55	Paypal Direct
28-September	Recurring Donation Joan Sharp				£1.64				£1.64	Paypal Direct
29-September	Recurring Donation Linda Turner				£10.00				£10.00	Direct Debit
05-October	Donations Box			£106.45	£106.45				£106.45	
06-October	Lodged in Bank			£510.36						
06-October	Lodged in bank Donation Ann Dean			£60.00					£60.00	Lodged Cheque
06-October	Recurring Donation Alisa Sangster				£4.55				£4.55	Paypal Direct
06-October	Recurring Donation Clare Pearson				£4.55				£4.55	Paypal Direct
12-October	Donation Siobhan Millen				£4.55				£4.55	Paypal QR Code
19-October	Donations Box			£111.35	£111.35				£111.35	
22-October	Donation Rona M Simpson				£9.41				£9.41	Paypal QR Code
25-October	Recurring Donation Eilidh Cameron				£4.55				£4.55	Paypal Direct
28-October	Recurring Donation Joan Sharp				£1.64				£1.64	Paypal Direct
31-October	Recurring Donation Linda Turner				£10.00				£10.00	Direct Debit
02-November	Donations Box			£56.83	£56.83				£56.83	
03-November	Donation Martin Dodd				£10.00				£10.00	by Revolut
05-November	Recurring Donation Alisa Sangster				£4.55				£4.55	Paypal Direct
06-November	Recurring Donation Clare Pearson				£4.55				£4.55	Paypal Direct
09-November	Donation Rachel Bradley				£4.55				£4.55	Paypal QR Code
13-November	Easy Fund Raising Income					£58.69			£58.69	
28-November	Recurring donation Joan Sharp				£1.64				£1.64	Paypal Direct
01-December	Recurring Donation Martin Dodd				£10.00				£10.00	By Revolut
01-December	Recurring donation Linda Turner				£10.00				£10.00	Direct Debit
05-December	Recurring Donation Alisa Sangster				£4.55				£4.55	Paypal Direct
06-December	Recurring Donation Clare Pearson				£4.55				£4.55	Paypal Direct
07-December	Donations Box			£56.93	£56.93				£56.93	
14-December	Lodged in Bank			£227.12						
19-December	Donation Julie Anderson			£100.00	£100.00				£100.00	
24-December	Donation John Odle				£96.80				£96.80	Paypal QR Code
26-December	Donation Eilidh Cameron				£4.55				£4.55	Paypal Direct
28-December	Recurring Donation Joan Sharp				£1.64				£1.64	
29-December	Recurring donation Linda Turner				£10.00				£10.00	
31-December	Donations Box			£49.84	£49.84				£49.84	
									£0.00	
	Totals =			£12,391.75	£149.84	£6,061.50	£295.42	£1,745.80	£228.00	£8,330.72

Total Current Expenditure =	£10,374.85								
Current Cash Flow =	£4,176.98								
Balance Check box	£0.00								

Michaelswood SCIO



Contact: Capt. R. M. Ferrie, Kvernbakki, Aith, Bixter, Shetland ZE 2 9NB
Tel: 01595 - 810265 Mob: 07501 296078 email: rayferrie@btinternet.com

Scottish Charity No: SC053355

For year ending 31st December 2025

Trustees Annual Report

Reference and Administration information:-

Charity Name: Michaelswood SCIO
Charity Registration Number: SC053355
Contact Address: [REDACTED]
Kvernbakki,
Aith,
Bixter,
Shetland ZE2 9NB
(Tel: 01595-810265)
(Mob: 07501296078)
(E-mail: rayferrie@btinternet.com)

Trustees:

Changes to Trustee membership:

(29 Trustee members – 26 trustees to be registered)

Principal Office Bearers:

Chairman/Treasurer
Vice Chairman:
Secretary/ Co-Treasurer
Funding & Project Manager:
Technical Project Adviser:

Independent Examiner:

Stourabrekk
Hellister,
Weisdale,
Shetland ZE2 9LQ

Bankers:

Virgin Money,
106, Commercial Street,
Lerwick,
Shetland ZE1 0JJ

Trustees Annual Report: Year Ended 31st December 2025

Structure, Governance & Management

Governing Document

The organisation was formerly called Michaelswood Public Amenity and was run as an unincorporated association until 14th May 2024 whereupon it became **Michaelswood SCIO** and under the auspices and guidance of OSCR.

Its principal aims, purposes and activities are detailed in the new Constitution formerly adopted by the Trustees on the date of its inauguration on 14th May 2024. This is the first full year of operations under the new constitution and the administration of the new Trust.

Organisational Structure:

The main body of the trustees meet whenever required by the principal office bearers or when required for specific projects. The President, the Chairman, the Secretary, the Funding/ Project Manager, and Technical Project Adviser meet regularly for planning matters.

This year, after over two years of negotiations between our organisation's lawyers, Harper MacLeod LLP and the Crofters' Commission, the land upon which Michaelswood is situated has been officially decrofted. The act of decrofting removes any obligations of the trust from any directions from the Crofter's Commission regarding the purpose or use of the land. The trust is content and pleased to have complete control over the direction and purpose of the land's use and freed from any agricultural obligation under crofting legislation.

We are saddened to report that [REDACTED] died on 20th August 2025. [REDACTED] was a very active member of her community, and her passing will be felt in many different areas and organisations throughout the community. The Trust send its deepest condolences to Alison's family and friends and puts on record our thanks and admiration for the contribution she has made for her entire life to our community.

[REDACTED] was enrolled as a trustee on 27th July 2025. [REDACTED] has been very active in the wood regularly and has been very supportive of the aims of the woodland. We look forward to her continued involvement in our work.

The aims and objectives of the organisation were discussed at the AGM on the 22nd April 2025 and the Trustees discussed and addressed the organisations Constitution. Office bearers and the committee's structures were discussed and agreed.

Planning of activities and new projects will then be undertaken on a regular basis. Trustees will be able to question their roles within the organisation and have the opportunity to propose new areas of activity and to personally engage in the work at the wood. Many of the trustees are new to the organisation and will take some time to find the level of their personal voluntary contribution to the organisation.

Finance for projects and for general maintenance and running costs are met from three main sources:-

- Donations from visitors paid through the main donations box in the carpark and through Paypal QR Codes on posters sited throughout the wood.
- Grants from charity organisations and civic organisations and trusts.
- Spontaneous unsolicited donations from commercial companies and private individuals.

Objectives & Activities

Michaelswood SCIO has been created to provide the community with a fun outdoor amenity which will promote healthy outdoor activities, create a good health legacy for the community, and a good awareness of the environment. An important aim of the organisation is to encourage the community, organisations and individuals to interact with the woodland and to derive both enjoyment and understanding of the ecology and of the importance of the ecology to the world and their own good welfare.

Education is a further purpose behind the woodland's aims. Many of the local schools attend the woodland throughout the year to undertake educational projects in biology, botany and art, and the woodland has become a valuable part of the young people's educational curriculum.

The Organisation is involved in work with disabled persons, and persons with special needs use the woodland frequently. The trustees have made many special facilities to cater for their special needs. For example, the latest attraction to be installed in the woodland was "Captain Blackbeard's Pirate Ship", a pirate play-ship which the trustees designed so that children in wheelchairs can board the vessel in their wheelchair unassisted.

Such policies and provisions are made to create inclusivity and ensure access at Michaelswood is provided for all regardless of their mobility. At the wood we also have available two rough terrain wheelchairs which the trustees sourced from outside donors to ensure the policy of inclusivity always prevails.

Michaelswood SCFO has developed a relationship with The Bridges Organisation who mentor disadvantaged young people who require further personal development. The woodland's responsibility to Bridges requires us to provide a platform to help these young people to develop new skills and to increase their self-confidence and self-worth. Their work at the woodland involves general maintenance, creating new projects, planting trees, creating woodland pathways and many other pursuits. Their experience is a good step towards gainful employment and a worthy addition to their personal Curriculum Vitae. It is also a very important function of the woodland's annual programme.

The woodland has a strong relationship with the local Junior High School and engages in educational projects and volunteering award schemes run by the school administrators which encourages pupils to acquire good understanding of their environment and the local ecology.

Achievements & Performance

Michaelswood consistently wins local and national awards for its policies of integration and its interactions with the community. It's award for "The Best Family Day Out" won by public vote and held by the Shetland Bambeensies was won for four consecutive years. And National awards, "Scotland's Finest Community Wood" and the coveted "Tim Stead Trophy" were won in 2019. The judges for the two national awards highlighted the woodlands particular connection with its community, the strong involvement in the wood by the General Public, along with the aims and the purposes of the woodland's management team.

List of Woodland Awards:

Year	Award	Purpose
2003	Shetland Environmental Award	Awarded for the contribution made by the woodland to the Shetland Environment
2010	Shetland Youth Volunteering Award	In recognition of the contribution made by the woodland's owners' engagement in training youth volunteers
2013	Shetland Environmental Award	Awarded for the contribution made by the woodland to the Shetland Environment (second Environmental award)
2016	Shetland Bambeensies Public Award for "The Best Family Day Out"	Awarded by public vote for creating a safe child-friendly venue for families having a day out.
2017	Shetland Bambeensies Public Award for "The Best Family Day Out"	Awarded by public vote for creating a safe child-friendly venue for families having a day out.
2018	Shetland Bambeensies Public Award for "The Best Family Day Out"	Awarded by public vote for creating a safe child-friendly venue for families having a day out.
2019	Shetland Bambeensies Public Award for "The Best Family Day Out"	Awarded by public vote for creating a safe child-friendly venue for families having a day out.
2019	Scotland's Finest Community Woodland	Awarded at the Royal Highland Show for the best community woodland in Scotland
2019	The Tim Stead Trophy	For Finest Community Wood

On 8th June the woodland held its annual “Bumper Tree sale” event for woodland funds. Each year the nursery department propagate and prepare for sale over 2000 trees from cuttings and saplings. The sale proceeds this year amounted to £1426 followed by private sales of £320 giving a total of £1746 for woodland projects and/or maintenance costs. 16 woodland volunteers along with family members assisted at the sale on the day. The overall number of sales in 2025 was down approximately 43% from 2024 sales

due to an increase in other outlets taking advantage of the popularity in tree growing. Other areas of revenue will be discussed by the trustees during the following year.

During the summer months Volunteers from the Bridges Organisation along with their mentors spent some considerable time renovating wooden sculptures which had suffered adversely from the weather and required extensive renovation, remodelling and repainting. The project was quite expansive and labour intensive and the young volunteers under good direction did a thorough and professional job. This project is an on-going project with further statues to renovate later in the year.

This year a visiting volunteer from mainland Scotland [REDACTED] worked regularly renovating paths, pruning back trees and planting new stock. He put in a considerable number of hours and achieved good restorative and renewal work throughout the wood. We are grateful for this kind, generous, spontaneous and unsolicited volunteering. A sign of the woodland’s magnetism reaching out into the community.

New Trustee, [REDACTED] attended regularly throughout the summer painting and cleaning woodland attractions, a sterling performance from the woodland’s newest trustee.

A new memorial site in memory of the late [REDACTED] was created in the wood this year. The Howorth family donated a memorial bench with a commemorative plaque for installation in the wood. Volunteers from the Bridges Organisation excavated the site, laid gravel chips and planted willow trees around the perimeter. The memorial site created overlooks the loch of Houser. The impressive vista the site enjoys makes it an attractive secluded spot in which visitors also can sit in comfort and quiet contemplation.

The Chairman formed an alliance with [REDACTED], the author and creator of Peerie Ooricks. Peerie Ooricks are small mythical people purported to inhabit Shetland and who are very popular with young children. The characters appear in a series of books by this local author and the Chairman arranged with the author to display her Peerie Ooricks stories in the woodland’s Story Book Corner. The stories are very popular with children, make a very stimulating and cultural contribution to the woodland experience, and an excellent new attraction in the wood. This is another example of the woodland working with the community.

Pupils from the local school with additional special needs visit the woodland almost on a daily basis throughout the school term for momentary respite from schoolwork and for small educational purposes. The woodland lends itself well to servicing the needs of these young people.

Visitor numbers to the wood (although marginally down from last year) appeared to be steady and in accordance with the weather conditions. There is no mechanical or digital mechanism for recording numbers of attendees at Michaelswood, but the number of cars observed in the car park and the donations received are an indication of good steady attendance.

Throughout this year our Funding & Projects manager, Mr James Leask has been preparing a submission to the Shetland Community Benefit fund for funding for the building and installation of a 10metre work shed with a integral greenhouse for the purpose of teaching new skills/woodland and environmental studies to volunteers, groups and local organisations. The integral greenhouse will serve the woodland’s nursery requirements and be a good area for horticultural tuition and instruction. The overall cost of the project is £120,000 and will be full met by the sponsors of the project, Viking Energy, a subsidiary company of Scottish and Southern Energy Network. Planning consent procedures have been completed, the tendered builders have been selected, and the Trust awaits the final granting of the money from the sponsors for the work to begin in the Spring of 2026. The Trustees are delighted with this new venture and consider it a valuable contribution to the skill sets of young local people in the area. The Trust will also be investigating what other purposes the new building can be utilised for and which will benefit the entire community.

We look forward to increased achievements and performances in 2026 with good involvement from the trustees and local organisations.

Financial Review

As in previous years, the principal source of income for the organisation comes from the donations given by woodland visitors, spontaneous unsolicited donations from commercial companies and grants from civic and other charitable fund providers, and entrepreneurial sales initiatives from within the organisation's activities at the wood. Overall income from donations and receipts were £8,171 compared to £11,376 in 2024. The drop in income could be attributed to poorer cash sales and periods of less clement summer weather affecting both tree sales and donations from summer visitors. The activities and projects for the year 2025 resulted in a small annual loss of £278 due to the aforementioned conditions. Although income was down in 2025 the treasurer kept a constant check in the expenditure and adjusted the woodlands commitments to expenditure to ensure a healthy and sustainable cash flow throughout the year. Advice from the treasurer dictates the level of project costs in which the woodland is currently involved and ensures no running deficit occurs. For over two years the woodland has been carrying a debt of £1,848 which originated from an interest free loan to the wood to help the organisation with its cash flow two years ago. The committee took the decision this year when there were sufficient funds within the accounts to pay back the full amount to the creditor. The woodland is now able to start 2026 debt free and will endeavour to create a healthy financial surplus for future woodland maintenance and new projects.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure in the general fund. At the end of 2025 the organisation held unrestricted cash funds of £4,176 of which £4,176 has been held over to carry forward to next year's accounts to meet expenditure during the first four months when income is low due to the inclemency of winter weather and when attendance at the wood and activity is low. Also, as aforementioned the woodland has paid back the historical debt of £1,848.

Statement of Trustees' Responsibilities

The trustee members of the organisation must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the organisation during the financial year. The members of the Trust are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Trust at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the current rules and governance laid out in the Constitution. They are also responsible for safeguarding the assets and the aims, purposes and powers of the organisation contained therein and must take reasonable steps for the prevention and/or the detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date19th Feb. 2026.....



Date ...19th Feb. 2026.....