

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR
ENERGY FUTURES NORTH EAST**

Bain Henry Reid
51-53 High Street
Turriff
AB53 4EJ



CHARTERED ACCOUNTANTS

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ENERGY FUTURES NORTH EAST

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FOR THE YEAR ENDED 31 JULY 2025**

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ENERGY FUTURES NORTH EAST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

045826

Principal address

Devenick Heights

Ardoe

Aberdeen

AB12 5XT

Trustees

Miss E A Duthie Director

D Pinto (resigned 5/12/24)

M Kerr (resigned 5/12/24)

A Penley (appointed 5/12/24)

Ms P Esslemont (appointed 5/12/24)

Independent Examiner

Bain Henry Reid

51-53 High Street

Turriff

AB53 4EJ

Approved by order of the board of trustees on²⁶ April 2026 and signed on its behalf by:



Miss E A Duthie - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ENERGY FUTURES NORTH EAST

Independent examiner's report to the trustees of Energy Futures North East

I report to the charity trustees on my examination of the accounts of Energy Futures North East (the Trust) for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

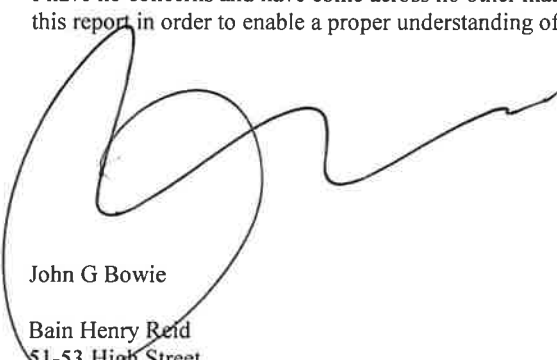
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John G Bowie

Bain Henry Reid
51-53 High Street
Turriff
AB53 4EJ

Date: 26 April 2026

ENERGY FUTURES NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>61</u>	<u>-</u>
EXPENDITURE ON			
Raising funds	2	<u>20</u>	<u>-</u>
NET INCOME		41	-
RECONCILIATION OF FUNDS			
Total funds brought forward		386	386
TOTAL FUNDS CARRIED FORWARD		<u>427</u>	<u>386</u>

The notes form part of these financial statements

ENERGY FUTURES NORTH EAST

BALANCE SHEET 31 JULY 2025

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Cash in hand		427	386
NET CURRENT ASSETS		427	386
TOTAL ASSETS LESS CURRENT LIABILITIES		427	386
NET ASSETS		427	386
FUNDS	5		
Unrestricted funds		427	386
TOTAL FUNDS		427	386

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2026 and were signed on its behalf by:



E A Duthie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS**Raising donations and legacies**

	2025	2024
	£	£
Support costs	20	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
NET INCOME	-
RECONCILIATION OF FUNDS	
Total funds brought forward	386
TOTAL FUNDS CARRIED FORWARD	<u>386</u>

5. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	386	41	427
TOTAL FUNDS	<u>386</u>	<u>41</u>	<u>427</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61	(20)	41
TOTAL FUNDS	<u>61</u>	<u>(20)</u>	<u>41</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

ENERGY FUTURES NORTH EAST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	60	-
	<u>61</u>	<u>-</u>
Total incoming resources	61	-
EXPENDITURE		
Support costs		
Finance		
Bank charges	20	-
	<u>20</u>	<u>-</u>
Total resources expended	20	-
Net income	41	-

This page does not form part of the statutory financial statements