REGISTERED CHARITY NUMBER: SC 011107

Report of the Trustees and Financial Statements For The Year Ended 30 April 2026 For Age Peterhead

Report of the Trustees
for the Year Ended 30th April 2026

The trustees present the annual report and financial statements for the charity of Age Peterhead for the year ended 30th April 2026.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary object of the Charity is to provide a comprehensive and practical service for older people and disabled people living in Peterhead and the surrounding areas.
This may involve working in partnership with NHS, Local Authorities, Age Scotland and other organisations that seek to enhance the lives of older people; assisting other charities with similar aims; promoting and carrying out services to meet the needs of older people and/or to direct people to the relevant organisation.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The organisation continues to provide and administer two caravans which are located at Burnside Caravan Site in Fochabers. This caravan is provided for the use of the aged and infirm during the holiday season and their upkeep is partly funded by donations from organisations interested in the welfare of the aged and infirm and also by some who participate in the holiday activity.
The organisation provides the services of sitters for the aged and infirm and receives an hourly fee for such services. The sitters are recompensed by way of expenses.
We are continuing the friendship club. Attendance fluctuates but those attending find it worthwhile.
Like many charities we are experiencing difficulty in attracting new volunteers and the remaining committee is endeavouring to resolve this issue. Currently we have an attentive group of volunteers.

FINANCIAL REVIEW

Principal source of funds
The charity receives most of its funding from donations and fees for services, grants and legacies.

Results for the year
These are set out in pages 4 to 6. The net surplus (deficit) for the year was (£34,474), (2025 deficit of £25,210).

Reserves policy
It is the charity's policy to maintain unrestricted funds at a level which will allow the charity to continue its ongoing work and provide for the maintenance of its assets.
Total reserves excluding the net book value of fixed assets were: balances of unrestricted funds amounted to £38,324, restricted funds of £0. (2025 £ 3,775 and £75).

Grant making policy
The charity is empowered to make grants and donations from its unrestricted income to individuals and organisations that are known to the charity and the trustees, and the beneficiaries of which are involved in activities or ministries which are compatible with the objects of the charity.

Future Developments
We are striving to engage with the secondary schools in the area to make the young people aware of the situation of older people and have had a good response. We will continue with this approach as we have had a few pupils down to the office to help with IT. We will continue to try and attract new volunteers to help with administration.

Report of the Trustees
for the Year Ended 30th April 2026

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing Document
The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is controlled by its governing document, a Deed of Constitution.

Recruitment and appointment of Trustees
All of the charity's trustees are appointed or reappointed by the members at an annual general meeting.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC011107

Principal Address
8 Thistle Street
Peterhead
Aberdeenshire
AB42 1TD

Trustees
Joyce Clark, chair person, resigned 17th October 2025
Caroline Addison, treasurer
A S Fox
Valerie Cruickshank
Ian Cowie
Elaine Duncan
Tom Mallett, chairperson, appointed 17th October, 2025
Elaine Mallett, appointed 17th October 2025
Kirsty Feighery, appointed 17th October, 2025
Kirsten Fox, appointed 17th October, 2025

Independent Examiner
Bain Henry Reid
28 Broad Street
Peterhead
AB42 1BY

Report of the Trustees
for the Year Ended 30th April, 2026

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

ON BEHALF OF THE TRUSTEES

Tom Mallett
Position **Chair Person**

Caroline Addison
Position **Treasurer**

Date: **17th August, 2026**

Age Peterhead

Receipts and Payments Account
Year ended 30th April 2026

	Note	Unrestricted Funds *General Fund* 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Receipts					
Income and endowments from:	1				
Incoming resources from charitable activities		11,869	0	**11,869**	9,340
Activities for generating funds		0	0	**0**	15
Investment income		501	0	**501**	342
Other incoming resources		38,454	0	**38,454**	0
Total Receipts		**50,824**	**0**	**50,824**	**9,697**
Payments for					
Costs of generating funds		0	0	**0**	0
Charitable activities		16,275	75	**16,350**	15,187
new ramps for caravans				**0**	19,720
Total Payments		**16,275**	**75**	**16,350**	**34,907**
Net surplus/(deficit)		**34,549**	**(75)**	**34,474**	**(25,210)**
Transfers between funds		0	0	**0**	0
Net movement in funds		**34,549 0**	**(75) 0**	**34,474**	**(25,210)**
Reconciliation of funds:					
Total funds brought forward		3,775	75	**3,850**	29,060
Total funds carried forward		**38,324**	**0**	**38,324**	**3,850**

Age Peterhead

Statement of Balances
At 30th April 2026

	Note	Unrestricted Funds 2026	Restricted Funds 2026	Total 2026	Total 2025
Cash Funds					
Bank and cash		38,324	0	**38,324**	**3,850**

Other Assets

Fixed Assets	Cost or Valuation	Aggregate Depreciation	Net Book Value
At cost or valuation at 30th April 2025	80221	40692	39529
Added during year	0	9952	-9952
Sold during year	0	0	0
Value at 30th April 2026	80221	50644	29577

The accounts were approved by the Trustees on 17 August 2026

Tom Mallett, Chairperson

Caroline Addison, Treasurer

Age Peterhead

Notes to the Accounts
for the Year Ended 30th April 2026

		Unrestricted Funds *General Fund* 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
1	**Voluntary Income**				
	grants	0	0	**0**	0
	Donations	339	0	**339**	339
	Legacies	38,454	0	**38,454**	0
	Charitable activities	11,531	0	**11,531**	9,001
	Total Voluntary Income	**50,323**	**0**	**50,323**	**9,340**
	Activities for Generating funds				
	Fundraising Events	0	0	**0**	15
	Total	**0**	**0**	**0**	**15**
	Investment Income				
	Bank Interest Receivable	501	0	**501**	342
	Total Investment Income	**501**	**0**	**501**	**342**
4	**Analysis of Expenditure**				
	Raising of funds	0	0	0	0
		0	**0**	**0**	**0**
	Expenditure on Charitable Activities				
	Rent of caravan sites and expenses	9,592	0	**9,592**	9,438
	Insurance	2,305	0	**2,305**	2,618
	Repairs and renewals	1,032	0	**1,032**	911
	Heat and Light	933	0	**933**	590
	Friendship club expenses	631	75	**705**	620
	Sitters' expenses	460	0	**460**	235
	Telephone and internet	773	0	**773**	692
	Stationery and posting	191	0	**191**	59
	Miscellaneous expenses	357	0	**357**	24
		16,275	**75**	**16,349**	**15,187**
	Total Resources Expended	**16,275**	**75**	**16,349**	**15,187**

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Purpose of Main Funds

Unrestricted Funds

General Fund	The main purpose of the fund is to finance and support the main day to day activities of the charity

Notes to the Accounts
for the Year Ended 30th April 2026

Note 1 Basis of preparation
Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities Accounts (Scotland) Act 2005 and the Charities Accounts Regulations 2006 (as amended).

Note 2 Accounting Policies
INCOMING RESOURCES

Recognition of incoming Resources
These are included in the Statement of Financial Activities when:
- The Charity becomes entitles to the resources;
- The trustees are virtually certain they will receive the resources and;
- The monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure
Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations
Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts
Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the Charity or the amount they actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the Charity are included in the Statement of Financial Activities as incoming resources when receivable.

Donated services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

Voluntary help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income, investment gain and losses
This is included in the accounts when receivable. This includes any gain or loss on the sale of and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities
Liability recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Governance costs
Include the cost of the examination of statutory accounts and the cost of any legal advice to trustees on governance and constitutional matters.

ASSETS
Tangible fixed assets
These are capitalised if they can be used for more than one year. They are valued at cost, or if gifted, at the value to the charity on receipt.

Depreciation is provided against fixtures and fittings at 25% on the reducing balance method.

Independent Examiner's Report to the Trustees of

Age Peterhead

I report on the accounts of the charity for the year ended 30th April 2026 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The charity's 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 charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 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 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 give 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.

John G Bowie, BA, CA

The Institute of Chartered Accountants of Scotland

Bain Henry Reid,

28 Broad Street,

Peterhead

05 OCT 2026