

REGISTERED CHARITY NUMBER: SC 011107

**Report of the Trustees and
Financial Statements For The Year Ended 30 April 2025
For
Age Peterhead**

Independent Examiner's Report to the Trustees of

Age Peterhead

I report on the accounts of the charity for the year ended 30th April 2025 which are set out on the following pages.

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 Regulationshave 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



**Report of the Trustees
for the Year Ended 30th April 2025**

The trustees present the annual report and financial statements for the charity of Age Peterhead for the year ended 30th April 2025.

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 caravans were updated during the year with new safety ramps being added outside and new equipment inside.

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 which we started last year. 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 (£25,210), (2024 surplus of £22,573).

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 and balances of unrestricted funds amounted to £3775, restricted funds of £75. (2023 £ 28365 and £695).

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 2025**

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 which is held in May or June each year.

REFERENCE AND ADMINISTRATIVE DETAILS

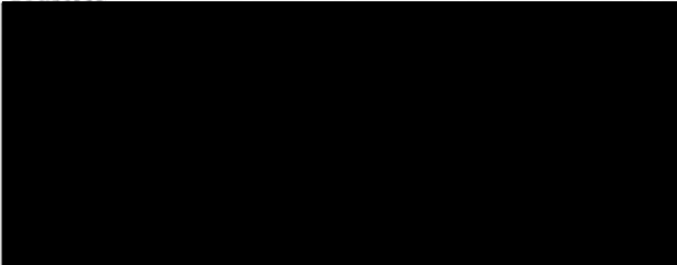
Registered Charity number

SC011107

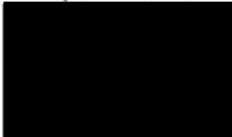
Principal Address

8 Thistle Street
Peterhead
Aberdeenshire
AB42 1TD

Trustees



Independent Examiner



**Report of the Trustees
for the Year Ended 30th April, 2025**

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:

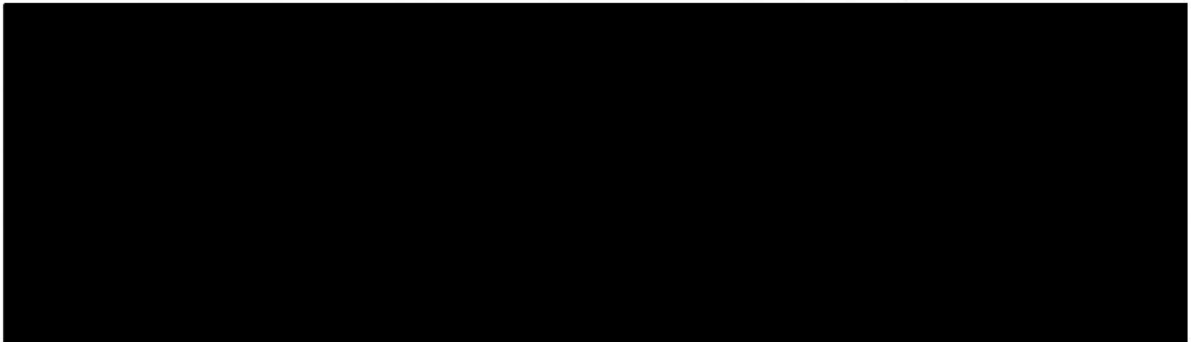
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been 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



Age Peterhead

Receipts and Payments Account Year ended 30th April 2025

		Unrestricted Funds <i>General Fund</i> 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
	Note				
<u>Receipts</u>					
Income and endowments from:	1				
Incoming resources from charitable activities		9,340	0	9,340	34,775
Activities for generating funds		15	0	15	0
Investment income		342	0	342	130
Other incoming resources		0	0	0	0
Total Receipts		9,697	0	9,697	34,905
<u>Payments for</u>					
Costs of generating funds		0	0	0	0
Charitable activities		14,567	620	15,187	12,332
new ramps for caravans		19,720	0	19,720	0
Total Payments		34,287	620	34,907	12,332
Net surplus/(deficit)		(24,590)	(620)	(25,210)	22,573
Transfers between funds		0	0	0	0
Net movement in funds		(24,590) 0	(620) 0	(25,210)	22,573
<u>Reconciliation of funds:</u>					
Total funds brought forward		28,365	695	29,060	6,487
Total funds carried forward		3,775	75	3,849	29,060

Age Peterhead

Statement of Balances At 30th April 2025

	<u>Note</u>	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Cash Funds					
Bank and cash		3,774	75	3,849	29,059

Other Assets

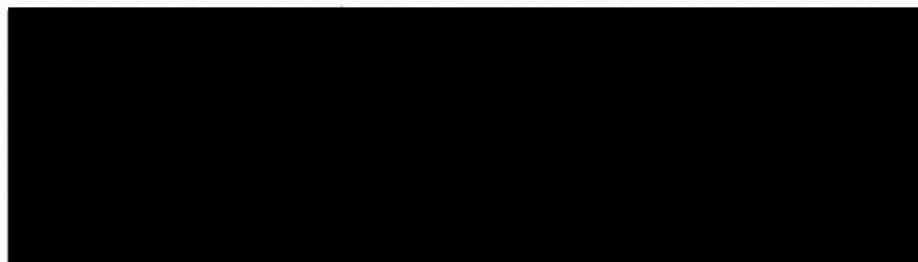
Fixed Assets

At cost or valuation at 30th April 2024
Added during year
Sold during year
Value at 30th April 2025

Cost or Valuation	Aggregate Depreciation	Net Book Value
60601	30695	29906
19620	9997	9623
0	0	0
80221	40692	39529

The accounts were approved by the Trustees on

July, 2025



Age Peterhead

Notes to the Accounts for the Year Ended 30th April 2025

	Unrestricted Funds <i>General Fund</i> 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
1 Voluntary Income				
grants	0	0	0	1,365
Donations	339	0	339	390
Legacies	0	0	0	20,000
Charitable activities	9,001	0	9,001	12,923
Overpaid electricity	0	0	0	97
Total Voluntary Income	9,340	0	9,340	34,775
Activities for Generating funds				
Fundraising Events	15	0	15	0
Total	15	0	15	0
Investment Income				
Bank Interest Receivable	342	0	342	130
Total Investment Income	342	0	342	130
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	9,438	0	9,438	8,418
Insurance	2,618	0	2,618	2,509
Repairs and renewals	911	0	911	81
Heat and Light	590	0	590	0
Friendship club expenses	0	620	620	0
Sitters' expenses	235	0	235	428
Telephone and internet	692	0	692	510
Stationery and posting	59	0	59	51
Miscellaneous expenses	24	0	24	335
	14,567	620	15,187	12,332
Total Resources Expended	14,567	620	15,187	12,332

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 2025**

**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 entitled 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.