REGISTERED COMPANY NUMBER: SC246433 (Scotland)
REGISTERED CHARITY NUMBER: SC007638

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2026

for

Age Scotland Orkney

Age Scotland Orkney

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for the year ended 31 March 2026

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FINANCIAL REVIEW

Reserves Policy

The Board consider the reserves to be sufficient to meet anticipated expenditure over the coming year and provide a contingency fund of £100,000 to meet legal obligations in the event of funding failure and the organisation ceasing to be viable.

Going concern

Given Age Scotland Orkney's reserves and future financial plans, the trustees are of the view that the Charity is a going concern as there are adequate resources available to fund the charity's activities for the foreseeable future.

FUTURE PLANS

The company intends to continue current services and develop new innovative services in future periods given the constraints of funding generated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Age Scotland Orkney is a Scottish company limited by guarantee with charitable purposes, Company Number SC246433. The company changed its name from Age Concern Orkney on 3rd October 2016.

The purposes and administrative arrangements are set out in our Articles and Memorandum of Agreement.

The directors have taken advantage of the special exemption conferred by section 62 of the Companies Act 2006 applicable to companies limited by guarantee, allowing them to dispense with the requirement of using the word Limited, or the abbreviated Ltd, after the company name.

Recruitment and appointment of new trustees

Members of the Board of Directors are formally appointed at Annual General Meetings by vote, and are eligible for re-election annually. The Board of Directors can also co-opt members to serve on the Board.

Organisational structure

Age Scotland Orkney is managed by a Chief Executive Officer, Gillian Skuse, with support from a Services Support Manager, and an Administrative Officer. Governance decisions are made by the Board of Directors.

Induction and training of new trustees

There is an induction procedure in place in the appointment of new trustees.

Key management remuneration

Key management remuneration is set by the trustees by reference to comparable positions in local charities.

Wider network

Age Scotland Orkney is a member of Age Scotland, but operates independently of the national network.

Related parties

There are no related parties directly connected to the company although it works closely with government agencies and statutory authorities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC246433 (Scotland)

Registered Charity number

SC007638

Registered office
46 Victoria Street
Kirkwall
Orkney
KW15 1DN

Trustees
A J Bruce
A R McGinn
Ms J Robb
B Wylie
Mrs D Stout
J T Richards
Ms A L Chambers
L E Donaldson (appointed 3.9.25)

Company Secretary
Mrs G Skuse

Auditors
A9 Accountancy Limited
Elm House
Cradlehall Business Park
Inverness
IV2 5GH

DIRECTOR REMUNERATION AND EXPENSES
The directors did not receive any remuneration during the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Age Scotland Orkney for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, A9 Accountancy Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 September 2026 and signed on its behalf by:

A J Bruce - Trustee

AGE SCOTLAND ORKNEY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF AGE SCOTLAND ORKNEY

Opinion

We have audited the financial statements of Age Scotland Orkney (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks we identified include:

- United Kingdom Generally Accepted Accounting Practice
- Companies Act 2006
- Charities Accounts (Scotland) Regulations 2006
- Charities and Investment (Scotland) Act 2005
- Corporation Tax legislation
- Health and safety

We gained an understanding of how the charity is complying with these laws and regulations by making enquiries of management. Where relevant we corroborated these enquiries through our review of external inspections, relevant correspondence with regulatory bodies and board meeting minutes.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by meeting with management to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management oversee the implementation and operation of controls. In areas of the financial statements where the risks were considered to be higher, we performed procedures to address each identified risk.

The following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

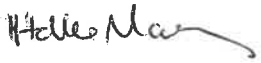
- Reviewing minutes of meetings of those charged with governance;
- Reviewing the level of and reasoning behind the charity's procurement of legal and professional services;
- Performing audit work procedures over the risk of management override of controls, including testing of journal entries, evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias.
- Procedures to confirm the existence and completeness of revenue ensuring recognised in line with the charity's accounting policies.
- Enquiries with management regarding the compliance with laws and regulations, including health and safety requirements.

Our audit procedures were designed to respond to the risk of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Hollie Mackay-Bungaroo BSc CA (Senior Statutory Auditor)
For and on behalf of A9 Accountancy Limited, Statutory Auditor
Chartered Accountants
Elm House
Cradlehall Business Park
Inverness
IV2 5GH
United Kingdom
Date: 23rd September 2026

Age Scotland Orkney

Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	305,337	403,753	709,090	659,036
Investment income	4	3,716	-	3,716	3,508
Total		309,053	403,753	712,806	662,544
EXPENDITURE ON					
Charitable activities	5				
Salary Costs		143,344	339,429	482,773	474,948
Other Operating Costs		137,006	42,832	179,838	138,105
Governance Costs		11,550	-	11,550	10,998
Total		291,900	382,261	674,161	624,051
NET INCOME		17,153	21,492	38,645	38,493
RECONCILIATION OF FUNDS					
Total funds brought forward		146,057	71,174	217,231	178,738
TOTAL FUNDS CARRIED FORWARD		163,210	92,666	255,876	217,231

The notes form part of these financial statements

Age Scotland Orkney

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	**213,315**	**7,900**	**221,215**	216,511
CURRENT ASSETS					
Debtors	13	**22,318**	**7,610**	**29,928**	4,010
Cash at bank and in hand	14	**167,198**	**320,122**	**487,320**	471,566
		189,516	**327,732**	**517,248**	475,576
CREDITORS					
Amounts falling due within one year	15	**(95,454)**	**(242,966)**	**(338,420)**	(320,689)
NET CURRENT ASSETS		**94,062**	**84,766**	**178,828**	154,887
TOTAL ASSETS LESS CURRENT LIABILITIES		**307,377**	**92,666**	**400,043**	371,398
CREDITORS					
Amounts falling due after more than one year	16	**(144,167)**	-	**(144,167)**	(154,167)
NET ASSETS		**163,210**	**92,666**	**255,876**	217,231
FUNDS	19				
Unrestricted funds				**163,210**	146,057
Restricted funds				**92,666**	71,174
TOTAL FUNDS				**255,876**	217,231

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2026 and were signed on its behalf by:

A J Bruce - Trustee

The notes form part of these financial statements

Age Scotland Orkney

Cash Flow Statement
for the year ended 31 March 2026

2025 £		Notes	2026 £
	Cash flows from operating activities		
94,672	Cash generated from operations	1	**36,706**
(3,392)	Interest paid		**(3,192)**
91,280	Net cash provided by operating activities		**33,514**
	Cash flows from investing activities		
(11,800)	Purchase of tangible fixed assets		**(12,176)**
-	Sale of tangible fixed assets		**700**
3,508	Interest received		**3,716**
(8,292)	Net cash used in investing activities		**(7,760)**
	Cash flows from financing activities		
(10,000)	Loan repayments in year		**(10,000)**
(10,000)	Net cash used in financing activities		**(10,000)**
72,988	**Change in cash and cash equivalents in the reporting period**		**15,754**
398,578	**Cash and cash equivalents at the beginning of the reporting period**		**471,566**
471,566	**Cash and cash equivalents at the end of the reporting period**		**487,320**

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**38,645**	38,493
Adjustments for:		
Depreciation charges	**6,141**	4,998
Loss on disposal of fixed assets	**631**	-
Interest received	**(3,716)**	(3,508)
Interest paid	**3,192**	3,392
(Increase)/decrease in debtors	**(25,918)**	14,759
Increase in creditors	**17,731**	36,538
Net cash provided by operations	**36,706**	94,672

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	At 31.3.26
	£	£	£
Net cash			
Cash at bank and in hand	**471,566**	**15,754**	**487,320**
	471,566	**15,754**	**487,320**
Debt			
Debts falling due within 1 year	**(10,000)**	-	**(10,000)**
Debts falling due after 1 year	**(154,167)**	**10,000**	**(144,167)**
	(164,167)	**10,000**	**(154,167)**
Total	**307,399**	**25,754**	**333,153**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company's functional and presentational currency is GBP. Rounding to the nearest pound has been applied to these financial accounts.

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.

Financial instruments
The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.
Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.
Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors 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 business 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.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery - 20% Reducing Balance
Motor Vehicles - 25% Reducing Balance

No depreciation is charged on the Heritable property as it continues to maintain its value.

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

Taxation
The charity is exempt from corporation 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.

Government grants
Grants of revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of Financial Activities in the period to which they relate.

The Pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £20,152 (2025: £18,468)

Going concern
Given Age Scotland Orkney's reserves and future financial plans, the trustees are of the view that the charity is a going concern as there are adequate resources available to fund the charity's activities.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The charity determines there are no critical accounting estimates and judgements.

continued...

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	3,555	21,033
Grants	197,212	158,022
Subscriptions	195	630
Service User Charges	508,128	457,247
Garden Project	-	22,104
	709,090	659,036

Donations and legacies received during the year ended 31st March 2026 totalled £3,555 (2025 - £21,033). This is split between unrestricted funds of £1,658 (2025 - £3,742) and restricted funds of £1,897 (2025 - £17,291)

Subscriptions of £195 (2025 - £630) are all unrestricted.

Services User Charges £508,128 (2025 - £457,247) are all Restricted.

Grants received, included in the above, are as follows:

	2026	2025
	£	£
OIC Grants	60,572	92,622
Other Project Grants	71,640	2,900
Age Scotland Grant	20,000	-
National Lottery	45,000	45,000
Dementia UK	-	17,500
	197,212	158,022

Grants of £197,212 for 2025/26 comprised Unrestricted £122,816, Restricted £74,396. The comparatives for 2024/25 were Unrestricted £35,505, Restricted £122,517, totalling £158,022.

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	3,716	3,508

continued...

Notes to the Financial Statements - continued
for the year ended 31 March 2026

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Salary Costs	**482,773**	-	**482,773**
Other Operating Costs	**179,207**	**631**	**179,838**
Governance Costs	**11,550**	-	**11,550**
	673,530	**631**	**674,161**

Direct costs are allocated as follows, unrestricted £291,269 (2025: £191,700) and restricted £382,261 (2025: £382,261).

Governance costs include the auditors remuneration for the year ended 31 March 2026 which is £11,550. The comparative for 31st March 2025 totalled £10,998..

6. SUPPORT COSTS

	Management
	£
Other Operating Costs	**631**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation - owned assets	**6,141**	4,998
Deficit on disposal of fixed assets	**631**	-

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

9. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	**429,311**	433,371
Social security costs	**37,622**	27,462
Other pension costs	**20,152**	18,468
	487,085	479,301

The average monthly number of employees during the year was as follows:

	2026	2025
Staff	**19**	19

continued...

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	186,677	472,359	659,036
Investment income	3,508	-	3,508
Total	190,185	472,359	662,544
EXPENDITURE ON			
Charitable activities			
Salary Costs	135,722	339,226	474,948
Other Operating Costs	44,980	93,125	138,105
Governance Costs	10,998	-	10,998
Total	191,700	432,351	624,051
NET INCOME/(EXPENDITURE)	(1,515)	40,008	38,493
RECONCILIATION OF FUNDS			
Total funds brought forward	147,572	31,166	178,738
TOTAL FUNDS CARRIED FORWARD	146,057	71,174	217,231

11. REMUNERATION OF KEY MANAGEMENT PERSONNEL

The aggregate compensation of key management personnel was £64,871 for 2026 and £59,703 for 2025.

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2025	**200,000**	**1,395**	**28,751**	**29,500**	**259,646**
Additions	-	-	**6,476**	**5,700**	**12,176**
Disposals	-	-	-	**(9,800)**	**(9,800)**
At 31 March 2026	**200,000**	**1,395**	**35,227**	**25,400**	**262,022**
DEPRECIATION					
At 1 April 2025	-	-	**28,261**	**14,874**	**43,135**
Charge for year	-	-	**1,393**	**4,748**	**6,141**
Eliminated on disposal	-	-	-	**(8,469)**	**(8,469)**
At 31 March 2026	-	-	**29,654**	**11,153**	**40,807**
NET BOOK VALUE					
At 31 March 2026	**200,000**	**1,395**	**5,573**	**14,247**	**221,215**
At 31 March 2025	200,000	1,395	490	14,626	216,511

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	**27,899**	2,030
Prepayments	**2,029**	1,980
	29,928	4,010

14. CASH AT BANK AND IN HAND

	General fund £	Festive Fare £	Footcare £	Ear Clinic £
Cash in hand	367	29	46	12
Bank Current Account	23,935	51	39,563	3,195
Fixed Term Account	100,000	-	-	-
Total	124,302	80	39,609	3,207

	Home Aid £	Here2Help £	Here2Care £	Dementia £
Cash in hand	-	-	-	2
Bank Current Account	440	13,725	12,564	123,193
Total	440	13,725	12,564	123,195

	Admiral £	Crisis Fund £	2026 Total funds £	2025 Total funds £
Carried forward	-	-	-	-

continued...

14. CASH AT BANK AND IN HAND - continued

	Admiral £	Crisis Fund £	2026 Total funds £	2025 Total funds £
Brought forward	-	-	-	-
Cash in hand	-	-	456	348
Bank Current Account	97,915	72,283	386,864	397,258
Festive Fare Account	-	-	-	380
Bonus Reserve Account	-	-	-	3,580
Fixed Term Account	-	-	100,000	70,000
Total	97,915	72,283	487,320	471,566

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other loans (see note 17)	10,000	10,000
Trade creditors	3,529	640
Sundry creditors	33,234	25,137
Accruals and deferred income	277,212	284,912
Prepaid Income	14,445	-
	338,420	320,689

Deferred income included within current liabilities

	2025 £	2024 £
Movements in year		
Deferred income at 1st April	255,762	276,323
Resources deferred in the year	80,417	102,026
Resources released in the year	(78,604)	(122,587)
Deferred income at 31st March	257,575	255,762

Deferred income relates to grants received in advance with performance related conditions.

continued...

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Other loans (see note 17)	**144,167**	154,167

17. LOANS

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling due within one year on demand:		
Other loans	**10,000**	10,000
Amounts falling between one and two years:		
Other loans - 1-2 years	**10,000**	10,000
Amounts falling due between two and five years:		
Other loans - 2-5 years	**30,000**	30,000
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	**104,167**	114,167

18. SECURED DEBTS

The following secured debts are included within creditors:

	2026	2025
	£	£
Other loans	**154,167**	164,167

Standard security given to Orkney Islands Council in respect of 46 Victoria Street, Kirkwall, Orkney.

continued...

19. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	123,267	(4,028)	119,239
Festive Fare	80	-	80
Footcare	22,710	17,524	40,234
Ear Clinic	-	3,657	3,657
	146,057	17,153	163,210
Restricted funds			
Home Aid	440	-	440
Here2Help	9,728	3,996	13,724
Here2Care	16,806	4,144	20,950
Dementia	58,659	11,584	70,243
Good Day Calls	(10,260)	-	(10,260)
Admiral	(4,353)	1,768	(2,585)
Crisis Fund	154	-	154
	71,174	21,492	92,666
TOTAL FUNDS	217,231	38,645	255,876

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,033	(242,061)	(4,028)
Footcare	56,985	(39,461)	17,524
Ear Clinic	14,035	(10,378)	3,657
	309,053	(291,900)	17,153
Restricted funds			
Here2Help	166,181	(162,185)	3,996
Here2Care	125,779	(121,635)	4,144
Dementia	101,793	(90,209)	11,584
Admiral	10,000	(8,232)	1,768
	403,753	(382,261)	21,492
TOTAL FUNDS	712,806	(674,161)	38,645

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	138,270	(15,003)	123,267
Festive Fare	80	-	80
Footcare	9,222	13,488	22,710
	147,572	(1,515)	146,057
Restricted funds			
Home Aid	440	-	440
Here2Help	3,896	5,832	9,728
Here2Care	13,356	3,450	16,806
Dementia	24,525	34,134	58,659
Good Day Calls	(10,260)	-	(10,260)
Admiral	(1,089)	(3,264)	(4,353)
Crisis Fund	298	(144)	154
	31,166	40,008	71,174
TOTAL FUNDS	178,738	38,493	217,231

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,592	(161,595)	(15,003)
Footcare	43,593	(30,105)	13,488
	190,185	(191,700)	(1,515)
Restricted funds			
Here2Help	156,357	(150,525)	5,832
Here2Care	118,590	(115,140)	3,450
Dementia	131,895	(97,761)	34,134
Admiral	35,000	(38,264)	(3,264)
Crisis Fund	30,517	(30,661)	(144)
	472,359	(432,351)	40,008
TOTAL FUNDS	662,544	(624,051)	38,493

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	138,270	(19,031)	119,239
Festive Fare	80	-	80
Footcare	9,222	31,012	40,234
Ear Clinic	-	3,657	3,657
	147,572	15,638	163,210
Restricted funds			
Home Aid	440	-	440
Here2Help	3,896	9,828	13,724
Here2Care	13,356	7,594	20,950
Dementia	24,525	45,718	70,243
Good Day Calls	(10,260)	-	(10,260)
Admiral	(1,089)	(1,496)	(2,585)
Crisis Fund	298	(144)	154
	31,166	61,500	92,666
TOTAL FUNDS	178,738	77,138	255,876

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,625	(403,656)	(19,031)
Footcare	100,578	(69,566)	31,012
Ear Clinic	14,035	(10,378)	3,657
	499,238	(483,600)	15,638
Restricted funds			
Here2Help	322,538	(312,710)	9,828
Here2Care	244,369	(236,775)	7,594
Dementia	233,688	(187,970)	45,718
Admiral	45,000	(46,496)	(1,496)
Crisis Fund	30,517	(30,661)	(144)
	876,112	(814,612)	61,500
TOTAL FUNDS	1,375,350	(1,298,212)	77,138

Festive Fare fund - unrestricted fund for christmas entertainment for the elderly.
Footcare fund - unrestricted fund specifically allocated for the provision of footcare for the elderly.
Ear Clinic fund - unrestricted fund specifically allocated for the provision of ear care for the elderly.
Home Aid fund - restricted fund currently not being operated for maintenance of properties for the elderly.
Here2Help fund - restricted fund for domestic assistance for the elderly.
Here2Care fund - restricted fund for personal care of the elderly.

continued...

19. MOVEMENT IN FUNDS - continued

Dementia fund - restricted fund for assistance with Dementia.
Good Day Calls fund - restricted fund for daily contact with vulnerable clients.
Crisis fund - restricted fund to distribute emergency aid to impoverished elderly.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026 and 31 March 2025.

21. NET ASSETS BETWEEN FUNDS

There were no net asset transfer between funds during the year. (2025: nil)

Age Scotland Orkney

Detailed Statement of Financial Activities
for the year ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**3,555**	21,033
Grants	**197,212**	158,022
Subscriptions	**195**	630
Service User Charges	**508,128**	457,247
Garden Project	**-**	22,104
	709,090	659,036
Investment income		
Deposit account interest	**3,716**	3,508
Total incoming resources	**712,806**	662,544
EXPENDITURE		
Charitable activities		
Wages	**429,311**	433,371
Social security	**37,622**	27,462
Pensions	**20,152**	18,468
Rent & Rates	**2,107**	1,885
Insurance	**7,960**	9,345
Heat & Light	**5,975**	6,780
Telephone, Computer & Software	**8,903**	8,815
Postage, Stationery & Adverts	**5,432**	4,296
Accountancy	**21,406**	16,353
Sundry Expenses	**22,182**	14,234
Repairs & Equipment	**66,951**	10,166
Motor Expenses	**11,265**	6,869
Travel	**2,025**	1,045
Garden Project	**-**	31,055
Crisis Grants	**14,510**	25,517
Dementia Evaluation	**8,396**	-
Depreciation	**6,141**	4,998
Interest payable	**3,192**	3,392
	673,530	624,051
Support costs		
Management		
Loss on sale of tangible fixed assets	**631**	-
Total resources expended	**674,161**	624,051
Net income	**38,645**	38,493

This page does not form part of the statutory financial statements