

# **ENERGY AID**

**SCOTTISH CHARITY NO: SC046718**

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS for the year ended 31<sup>st</sup> March 2026**

**Registered Address:**

2 Damside  
Aberlemno  
Angus DD8 3PF

## **Energy Aid**

### **TRUSTEES' ANNUAL REPORT**

for the year ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2026.

### **Reference and Administrative Information**

#### **Charity Name**

Energy Aid

#### **Charity Number**

SCO46718

#### **Current Trustees**

Mrs Irene Gow  
Mrs Lilian Carnegie  
Mrs Julia Colla

Chairman  
Secretary  
Treasurer

### **Structure, Governance and Management**

#### **Constitution**

The Charity was registered in its current legal form on 15 July 2016 and is governed by its constitution.

#### **Appointment of trustees**

The trustees who served during the period are as noted above. New trustees are appointed on an annual basis from Jan to December. Membership lasts a calendar year and voted in every January.

### **Objectives and Activities**

#### **Charitable purposes**

To prevent or relieve poverty, the advancement of health, the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

#### **Activities**

The charity has been spending time having discussions with various bodies and taking advice from a business consultant to try and increase awareness and look at ways to increase donations and fundraising.

**Financial review**

No fundraising during year. Very small amount of expenditure during year.

**Reserves policy**

Small amount of reserves but hope to build on this in future.

**Declaration**

The Trustees declare that they have approved the above Trustees' Report.

Signed on behalf of the charity's trustees:

Mrs Irene Gow  
Chairperson  
Date:

A handwritten signature in black ink, appearing to read 'Irene Gow', written over a horizontal line.

23rd June 2026

## Statement of Receipts & Payments for the Year Ended 31 March 2026

| <b>Receipts</b>                      |                               |                                 |                                         |                                         |
|--------------------------------------|-------------------------------|---------------------------------|-----------------------------------------|-----------------------------------------|
|                                      | <b>Restricted Funds<br/>£</b> | <b>Unrestricted Funds<br/>£</b> | <b>Year ended<br/>31 Mar 2026<br/>£</b> | <b>Year ended<br/>31 Mar 2025<br/>£</b> |
| Donations                            |                               |                                 |                                         | 50                                      |
| Grants                               |                               |                                 |                                         |                                         |
| Receipts from fundraising activities |                               |                                 |                                         | 252                                     |
| Bank Interest                        |                               |                                 |                                         |                                         |
| Receipts from charitable activities  |                               |                                 |                                         |                                         |
| <b>Total Receipts</b>                |                               |                                 |                                         | <b>302</b>                              |

| <b>Payments</b>                                                 |          |          |          |          |
|-----------------------------------------------------------------|----------|----------|----------|----------|
| Expenses for fundraising activities                             |          |          |          |          |
| Payments relating directly to charitable activities             |          | 8        | 8        |          |
| Grants and donations relating directly to charitable activities |          |          |          |          |
| <b>Total Payments</b>                                           | <b>0</b> | <b>8</b> | <b>8</b> | <b>0</b> |

|                                       |          |            |            |            |
|---------------------------------------|----------|------------|------------|------------|
| <b>Surplus/(Deficit) for the year</b> | <b>0</b> | <b>(8)</b> | <b>(8)</b> | <b>302</b> |
|---------------------------------------|----------|------------|------------|------------|

|                                                                                        |  |  |  |  |
|----------------------------------------------------------------------------------------|--|--|--|--|
| <b>Transfer from Unrestricted to Restricted Funds to subsidy charitable activities</b> |  |  |  |  |
|----------------------------------------------------------------------------------------|--|--|--|--|

|                              |  |            |            |           |
|------------------------------|--|------------|------------|-----------|
| <b>Brought forward Funds</b> |  | <b>371</b> | <b>371</b> | <b>69</b> |
|------------------------------|--|------------|------------|-----------|

|                                    |          |            |            |            |
|------------------------------------|----------|------------|------------|------------|
| <b>Total Funds carried forward</b> | <b>0</b> | <b>363</b> | <b>363</b> | <b>371</b> |
|------------------------------------|----------|------------|------------|------------|

## Statement of Balances as at 31 March 2026

|                                         | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2026<br>£ | Total<br>2025<br>£ |
|-----------------------------------------|--------------------------|----------------------------|--------------------|--------------------|
| Opening cash at bank and in hand        |                          | 371                        | 371                | 69                 |
| Surplus/(Deficit) for the year          |                          | (8)                        | (8)                | 302                |
| <b>Closing cash at bank and in hand</b> | <b>0</b>                 | <b>363</b>                 | <b>363</b>         | <b>371</b>         |

## Bank and Cash Balances

|                                                    | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------------------------------|--------------------------|----------------------------|--------------------|--------------------|
| Bank Account                                       |                          | 363                        | 363                | 371                |
| Less Cheques Issued but not Presented              |                          |                            |                    |                    |
| <b>Current Account Balance as at 31 March 2026</b> | <b>0</b>                 | <b>363</b>                 | <b>363</b>         | <b>371</b>         |

## Notes to the accounts for the year ended 31 March 2026

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

No trustee received any remuneration.

4. Grants and Donations

No grants were raised during the year and no donations received in year.

### Declaration

The Trustees declare that they have approved the above Accounts.

Signed on behalf of the charity's trustees:

Mrs I Gow  
Chairperson

Date: 23rd June 2026



## **Independent Examiner's Report to the Trustees of Energy Aid**

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 6.

This report is made to the charities trustees, as a body. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my work or this report.

### **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. 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 the 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.

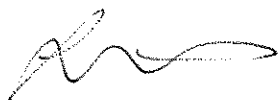
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives 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.



Louise Peters  
15 Academy Street  
Forfar DD8 2HA

Date: 16/6/26

