REGISTERED COMPANY NUMBER: SC212889 (Scotland)
REGISTERED CHARITY NUMBER: SC030874

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2025

FOR

DISABLED PERSONS HOUSING SERVICE (ABERDEENSHIRE) LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH NOVEMBER 2025

DISABLED PERSONS HOUSING
SERVICE (ABERDEENSHIRE) LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH NOVEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 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).

OBJECTIVES AND ACTIVITIES
Objectives and aims
To provide a "one-stop shop" at which persons with a disability or disadvantage can access all the information, advice and assistance they require; be empowered and enabled to find solutions to their housing needs; and so enable them to live more independently and direct the course of their own lives.

To take a personal client-focus, and work in partnership with individuals to identify and access housing options and choices which fit the unique needs of each person.

To supplement and add value to existing housing and community care services by working in and creating partnerships across all agencies and sectors and exercising an informed influence on future provision and standards.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC212889 (Scotland)

Registered Charity number
SC030874

Registered office
Houseability
PO BOX 11541
Huntly
Aberdeenshire
AB45 9AL

Trustees
L H Allan
V Smith (resigned 30/6/25)
R Smith (resigned 30/6/25)
B J Watson
D Wood
A Riddell (appointed 3/11/25)
A Allan

Company Secretary

Independent Examiner
Gary Addison
Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

Approved by order of the board of trustees on 7th June 2026 and signed on its behalf by:

D Wood - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABLED PERSONS HOUSING SERVICE (ABERDEENSHIRE) LIMITED

I report on the accounts for the year ended 30th November 2025 set out on pages four to ten.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Gary Addison
The Institute of Chartered Accountants of Scotland

Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

7th June 2026

DISABLED PERSONS HOUSING SERVICE (ABERDEENSHIRE) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH NOVEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		98,552	-	98,552	117,657
EXPENDITURE ON					
Raising funds		118,894	-	118,894	106,277
Other		142	-	142	157
Total		119,036	-	119,036	106,434
NET INCOME/(EXPENDITURE)		(20,484)	-	(20,484)	11,223
RECONCILIATION OF FUNDS					
Total funds brought forward		44,762	2,800	47,562	36,339
TOTAL FUNDS CARRIED FORWARD		24,278	2,800	27,078	47,562

The notes form part of these financial statements

DISABLED PERSONS HOUSING SERVICE (ABERDEENSHIRE) LIMITED

BALANCE SHEET 30TH NOVEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	2,023	-	2,023	2,698
CURRENT ASSETS					
Cash at bank and in hand		43,229	10,300	53,529	65,676
CREDITORS					
Amounts falling due within one year	6	(20,974)	(7,500)	(28,474)	(20,812)
NET CURRENT ASSETS		22,255	2,800	25,055	44,864
TOTAL ASSETS LESS CURRENT LIABILITIES		24,278	2,800	27,078	47,562
NET ASSETS		24,278	2,800	27,078	47,562
FUNDS	7				
Unrestricted funds				24,278	44,762
Restricted funds				2,800	2,800
TOTAL FUNDS				27,078	47,562

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7th June 2026 and were signed on its behalf by:

D Wood - Trustee

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.

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.

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

Computer equipment - 25% on reducing balance

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.

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.

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2. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	675	899

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

4. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	100,472	86,868
Other pension costs	2,508	2,307
	102,980	89,175

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

	2025	2024
Number of employees	3	4

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

5. TANGIBLE FIXED ASSETS

	Computer equipment
	£
COST	
At 1st December 2024 and 30th November 2025	10,348
DEPRECIATION	
At 1st December 2024	7,650
Charge for year	675
At 30th November 2025	8,325
NET BOOK VALUE	
At 30th November 2025	2,023
At 30th November 2024	2,698

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	3,823	5,399
Other creditors	118	118
Deferred income	24,533	15,295
	28,474	20,812

7. MOVEMENT IN FUNDS

	At 1.12.24	Net movement in funds	At 30.11.25
	£	£	£
Unrestricted funds			
General fund	44,762	(20,484)	24,278
Restricted funds			
Restricted fund	2,800	-	2,800
TOTAL FUNDS	47,562	(20,484)	27,078

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,552	(119,036)	(20,484)
TOTAL FUNDS	98,552	(119,036)	(20,484)

Comparatives for movement in funds

	At 1.12.23	Net movement in funds	At 30.11.24
	£	£	£
Unrestricted funds			
General fund	33,039	11,723	44,762
Restricted funds			
Restricted fund	3,300	(500)	2,800
TOTAL FUNDS	36,339	11,223	47,562

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,157	(106,434)	11,723
Restricted funds			
Restricted fund	(500)	-	(500)
TOTAL FUNDS	117,657	(106,434)	11,223

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

	At 1.12.23 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	33,039	(8,761)	24,278
Restricted funds			
Restricted fund	3,300	(500)	2,800
TOTAL FUNDS	36,339	(9,261)	27,078

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	216,709	(225,470)	(8,761)
Restricted funds			
Restricted fund	(500)	-	(500)
TOTAL FUNDS	216,209	(225,470)	(9,261)

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2025.

DISABLED PERSONS HOUSING
SERVICE (ABERDEENSHIRE) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH NOVEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	13,750	14,500
Aberdeenshire Council funding	83,782	101,443
Bank interest received	1,020	1,714
	98,552	117,657
Total incoming resources	98,552	117,657
EXPENDITURE		
Raising donations and legacies		
Wages	100,472	86,868
Pensions	2,508	2,307
Insurance	411	411
Training	-	528
Travelling	3,132	3,381
Postage and stationery	880	1,279
Office expenses	3,712	4,118
Board expenses	525	35
Computer expenses	5,238	4,920
Accountancy fees	1,341	1,277
Repairs and renewals	-	254
Depreciation of tangible fixed assets	675	899
	118,894	106,277
Support costs		
Finance		
Bank charges	142	157
Total resources expended	119,036	106,434
Net (expenditure)/income	(20,484)	11,223

This page does not form part of the statutory financial statements