The Society of Friends of Camphill - SC000260

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year to 20 March 2026

	2026 £ unrestricted	2025 £ unrestricted
Income		
Donations and Legacies:		
Gifts and Donations	105	105
Investments - Bank Interest	5	46
Total Income	**110**	**151**
Expenditure		
Charitable Activities	0.00	3,500.00
Total Expenditure	**0.00**	**3,500.00**
Net Income/(Expenditure) for the Year/		
Net Movement in Funds	110	-3349
Total funds brought forward	364.00	3,713.00
Total funds carried forward	**474.00**	**364.00**

The Society of Friends of Camphill - SC000260

Balance Sheet
as at 20 March 2026

	2026	2025
	£	**£**
Current Assets		
Cash at bank and in hand	474	364
Net Current Assets	**474**	**364**
Reserves		
Reserves	474	364
	474	**364**

All funds held by the charitable company are unrestricted.

The financial statements were approved and authorised by the Trustees on __________ 07-Aug-26
and signed on its behalf by

Karen M. Johnston

Trustee

THE SOCIETY OF FRIENDS OF CAMPHILL – SC000260

Notes to the Accounts
for the year to 20 March 2026

1 Accounting policies

Basis of preparation
The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities: the Statement of Recommended Practice for charities applying FRS 102 ("SORP 2015 (FRS 102)"). The financial statements have also been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting
All funds held are considered to be unrestricted, and as such are available for use at the discretion of the management committee and in furtherance of the general objectives of the charity. No designated or restricted funds are held.

Income
Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy and it is probable that the income will be received.

Expenditure
Expenditure is recognised on an accruals basis as the liabilities are incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Cash
Cash and cash equivalent includes cash at bank and in hand.

Critical accounting estimates and judgements
In the application of the charity's accounting policies, the Executive Committee is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any judgements or estimation uncertainties that may have a significant effect on amounts recognised in the financial statements.

2 Trustees' remuneration

No remuneration or expenses were paid to Trustees.
No Trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the period.

APPENDIX 1

THE SOCIETY OF FRIENDS OF CAMPHILL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD 21 MARCH 2025 TO 20 MARCH 2026

The executive committee are pleased to present their report together with the financial statements of the charity for the year ended 20 March 2026.

Reference and Administrative Information

Charity Name:	The Society of Friends of Camphill
Charity Registration Number:	SC000260
Operational Address:	Central Office, Murtle House, Bieldside, Aberdeen AB15 9EP

Executive Committee

Members of the Executive Committee who served from 21 March 2025 to date were:

K Johnston Chair

Independent Examiner

Tom Wright

Bankers

The Royal Bank of Scotland plc, Aberdeen St Nicholas, 78 Union Street, Aberdeen AB10 1HH

Solicitors

Brodies, 31-33 Union Grove, Aberdeen AB10 6SD

Structure, Governance and Management

(a) **Constitution**
The Society of Friends of Camphill is governed by a constitution.

(b) **Recruitment and Appointment of Executive Committee**
As set out in the constitution the Society shall appoint an executive committee which shall be the governing body of the Society in the manner prescribed by the by-laws of the Society.

(c) **Executive Committee Induction and Training**
Essential information is provided to new members.

(d) **Risk Management**
Systems are in place to mitigate and minimise the charity's exposure to major risks.

(e) **Organisation**
The executive committee meets as required.

(f) **Related Parties**
Camphill School Aberdeen is connected through members of the Society being either friends or family members of current or past pupils of the School.

Objectives and Activities

The principal activity of the Society is to promote the objects of Camphill School Aberdeen by:

- Supporting the formation of parent groups
- Fundraising
- Offering mutual help and support
- Promoting Camphill School Aberdeen

Achievements and Performance

- There is a local group of parents which meets occasionally.
- The Society provides parents to meet with prospective new parents for Camphill School Aberdeen.
- It facilitates parent meetings when asked to.
- It has offered support to Camphill School Aberdeen whenever it could be helpful.
- It provided parents to meet with regulatory bodies and key visitors to Camphill School Aberdeen.
- The parent group participates in our annual review of services and stakeholder events.

Financial Review

Statement of Balances and Statement of Financial Activities are attached and show income of £110 and closing reserves of £474.

Plans for Future Years

- To continue to offer support to Camphill School Aberdeen.
- To facilitate meetings of parents.
- To offer support in regard to fundraising.
- To offer support to parents.
- To act as a consultative body for Camphill School Aberdeen.

Statement of Executive Committee's Responsibilities

The executive committee is required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity as of the end of the financial year and of the surplus or deficit of the charity for that year. In preparing these financial statements, the executive committee is required to:

- Select acceptable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue as a going concern.

Basis of Preparation

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("SORP 2015 (FRS 102)").

Approved by the executive committee and
Signed on behalf of the executive committee

Karen M. Johnston

Karen Johnston
Chair

Date: 7 August 2026

The Society of Friends of Camphill – SC000260

Independent examiner's report to the trustees of The Society of Friends of Camphill
I report on the accounts of the charity for the year ended 20th March 2026.

Respective responsibilities of trustees and examiner
The 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 trustees consider that an audit requirement of Regulation 10 (1)(a) to (c) of the 2006 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 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 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 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

- i) to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounting Regulations
- ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; and

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.

Name: T W A WRIGHT

Relevant professional qualification or body: CHARTERED ACCOUNTANT (RETIRED)

Address: 54 MALCOLMS MOUNT WEST STONEHAVEN AB39 2TF

Date: 10/08/2026

Signature: