SUMMERHILL HOME (ABERDEEN) LIMITED

REGISTERED CHARITY NUMBER SC053484
COMPANY NUMBER SC780690

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

MHA
12 CARDEN PLACE
ABERDEEN
AB10 1UR

SUMMERHILL HOME (ABERDEEN) LIMITED

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The Directors present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles and Memorandum of Association, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charitable company operates for the public benefit in pursuance of the following charitable purposes or objects:

1. In accordance with Christian principles to relieve the needs of persons who are in need due to age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care) and in furtherance of this;

   1.1 to operate one or more residential care homes in Aberdeen; and

   1.2 to offer care on an individual basis thus supporting service users to retain personal dignity, make personal choices and care for themselves as long as they are physically and mentally able and wish to do so.

Achievements and performance

Summerhill Home (Aberdeen) Limited is a charitable company that has been established to replace Christian Brethren Summerhill Eventide Home SC024964 (the Trust), which is to wind up and pass its assets and liabilities to the charitable company. The Trust provides residential care home services at Summerhill Home, which it has owned and operated in Aberdeen for some sixty years. The purpose of the proposed business transfer is to bring the operation of the Home under the control of an incorporated body, that being deemed by the Trustees of the Trust to be the appropriate legal structure going forward. The Directors of the charitable company are also Trustees of the Trust. At this point, the charitable company is not operational and therefore is not providing services or facilities. Its activities are at present focussed on addressing the necessary registrations and preparations that are pre-requisites to its intended operation of the Home, for example, with Disclosure Scotland and with the Care Inspectorate.
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Financial review

The charitable company was incorporated on 29 August 2023 and granted charitable status on 8 July 2024. The decision was taken to change the year end to 31 March in order be consistent with that of Christian Brethren Summerhill Eventide Home. There were minimal activities during the current and previous year.

Donations amounting to £1,873 (2025 - £1,840) were received, £673 of which were donations in kind in lieu of expenditure incurred. Net income for the period was £nil (2025 - £nil) and unrestricted funds of £nil (2025 - £nil) were carried forward at the year end.

The Directors anticipate some financial activity in the year ended 31 March 2027 as the various preparatory steps are taken prior to becoming operational, for example, fees associated with the registrations that must be in place. It is unlikely that the proposed business transfer would be able to take place prior to 31 March 2027, therefore the Directors do not anticipate any income or expenditure associated with the direct provision of care services before that.

The Directors have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

SUMMERHILL HOME (ABERDEEN) LIMITED

DIRECTORS' REPORT (INCLUDING TRUSTEES' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is a company limited by guarantee and governed by its Articles and Memorandum of Association and is recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of The Charities and Trustee Investment (Scotland) Act 2005. In accordance with the Articles of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up.

Any person who is willing to act as a Director, and is permitted by law to do so, may be appointed to be a Director, or Trustee.

Summerhill Home (Aberdeen) Limited has a relationship with the following charity:

- Christian Brethren Summerhill Eventide Home

Reference and administrative information

Charity name	Summerhill Home (Aberdeen) Limited
Charity number	SC053484
Company number	SC780690
Secretary	LC Secretaries Limited
Principal address	Summerhill Home Summerhill Road Aberdeen AB15 6HU

Registered office

Johnstone House, 52-54 Rose Street, Aberdeen, AB10 1HA

Independent examiner

Rachel Doyle ACA, MHA, Charter Court, Pheonix Way, Swansea Enterprise Park, Swansea, SA7 9FS

Bankers

Bank of Scotland, PO Box 17235, Edinburgh

Solicitors

Ledingham Chalmers LLP, Johnstone House, 52-54 Rose Street, Aberdeen, AB10 1HA

Board of Directors

The Directors, who are also the trustees for the purpose of charity law, and who served during the year and up to the date of signature of the financial statements were:

G S Cheetham
R Holden
J Wallace

This report has been prepared in accordance with the special provision of Part 15 of the companies Act 2006 relating to small companies.

Statement of Directors' responsibilities

The Directors, who are also the trustees of Summerhill Home (Aberdeen) Limited for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which 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 year.

In preparing these financial statements, the Directors 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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

The Directors' report was approved by the Board of Directors.

Ronald Holden
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R Holden
Director
Dated: 10 July 2026

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF SUMMERHILL HOME (ABERDEEN) LIMITED

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 5 to 10.

Respective responsibilities of Directors and examiner
The charity's Directors, who are also the trustees of Summerhill Home (Aberdeen) Limited for the purposes of charity law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Directors 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 financial statements.

Independent examiner's statement
Your attention is drawn to the fact that the charitable company has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

(a) 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 Accounts Regulations; and
  (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

  have not been met.

(b) No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Rachel Doyle

Rachel Doyle ACA, DChA

MHA
Charter Court
Pheonix Way
Swansea Enterprise Park
Swansea
SA7 9FS

10 July 2026

SUMMERHILL HOME (ABERDEEN) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	Unrestricted funds 2025 £	Total funds 2025 £
Income and endowments from:					
Donations and legacies	3	1,873	1,873	1,840	1,840
Total income		1,873	1,873	1,840	1,840
Expenditure on:					
Charitable activities	4	1,873	1,873	1,840	1,840
Total charitable expenditure		1,873	1,873	1,840	1,840
Net income for the year/ Net movement in funds		-	-	-	-
Funds brought forward	11	-	-	-	-
Funds carried forward	11	-	-	-	-

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUMMERHILL HOME (ABERDEEN) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Current assets			
Debtors	8	673	1,800
Cash at bank and in hand		1,127	-
		1,800	1,800
Creditors: amounts falling due within one year	9	(1,800)	(1,800)
Net current assets/ Total assets less current liabilities	11	-	-
Unrestricted funds			
General fund	11	-	-
		-	-

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Directors on 10 July 2026.

Ronald Holden
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R Holden
Director

Company Registration No. SC780690

1 Accounting policies

Charity information

Summerhill Home (Aberdeen) Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Johnstone House, 52-54 Rose Street, Aberdeen, AB10 1HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles and Memorandum of Association, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold buildings. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charitable company will be continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements when appropriate.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements when appropriate.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these financial statements.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when there is a legal or constructive obligation to pay for expenditure, a transfer of economic benefits is probable and the amount can be measured reliably. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Costs of charitable activities comprises the costs associated with the charitable company's objectives and support costs, which indirectly support its activities.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ 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.

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.

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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charitable company’s accounting policies, the Directors are 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.

3 Donations and legacies

	Unrestricted funds 2026 £	Total funds 2026 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations and gifts	1,873	1,873	1,840	1,840
	1,873	1,873	1,840	1,840

4 Charitable activities

	Unrestricted funds 2026 £	Total funds 2026 £	Unrestricted Funds 2025 £	Total funds 2025 £
Legal and professional fees	1,800	1,800	1,800	1,800
Other costs	73	73	40	40
	1,873	1,873	1,840	1,840

Legal and professional fees included independent examination fees of £1,800 (2025 - £1,800).

5 Directors

The Directors, who are trustees for the purposes of charity law, receive no remuneration from the charitable company and are not paid any expenses for attending meetings.

6 Employees

The charitable company had no employees during the year.

7 Taxation

The charity is exempt from tax due on income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

8 Debtors

	2026 £	2025 £
Other debtors	673	1,800
	673	1,800

9 Creditors: amounts due falling due within one year

	2026 £	2025 £
Accruals	1,800	1,800
	1,800	1,800

10 Limited liability

The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up. At 31 March 2026 there were 3 members.

11 Funds

At 31 March 2026, all funds were unrestricted in nature and are detailed in full on the SOFA and balance sheet.

12 Related party transactions

During the year donations of £1,873 were received from Christian Brethren Summerhill Eventide Home. £673 was in relation to the payment on behalf of the charitable company for services provided and the amount is included in debtors at the year end.