

CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME

SUMMERHILL HOME

REGISTERED CHARITY NUMBER SC024964

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

(Copy for publication by OSCR with signatures replaced by text)

**MHA
12 CARDEN PLACE
ABERDEEN
AB10 1UR**

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
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**CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Charity's primary objective for the year continued to be that of providing a comfortable and caring environment for believers in the Lord Jesus Christ who are no longer able to care for themselves in their own home situation. In order to successfully achieve this objective, the Trustees, with the support of the Council of Management, have maintained the fabric of the Home in accordance with the guidelines for such establishments and continue with a programme of renovation and upgrade. They also seek to keep pace with the changing nature of elderly care provision.

In order to maintain an appropriate level of care provision the Trustees continued to follow the strategy of allowing the Manager of the Home to focus on care delivery.

Achievements and performance

The charity's principal aim remains as stated in the Trust Deed, namely "the provision of care and comfort and a residence for elderly Christians who through age and disability (not requiring special hospital or medical treatment) no longer shall be able to earn their own livelihood and who do not then have relatives with whom they can conveniently reside". Presently this care is delivered in contract with the relevant local authorities and is regulated by the Care Inspectorate. In the short term the charity's principal objectives are:

- To provide care at a price that is affordable to the target residency group;
- To ensure that services are provided at a good or very good level (as determined by the Care Inspectorate) while maintaining suitable financial balance.

The most recent inspection by the Care Inspectorate was carried out in September 2025 and the Service maintained its grades at a combination of Good and Very Good.

The Trustees have concluded that the principal aim would be better met through an incorporated body and have set in motion the process of achieving this goal by establishing a company limited by guarantee with charitable status. Once that company has satisfied the various requirements for registration and compliance, the Trustees intend to transfer the assets and operations of the Trust to it.

Financial review

The home had a net surplus in unrestricted resources of £146,948 (2024 - £74,093). This is after a non-cash depreciation charge of £57,550 (2024 - £48,077). The Trustees monitor cash-flow as part of the ongoing funding requirements of the Charity and their going concern assessment. The Trustees continue to identify efficiency savings without reducing the quality of the service provided and are confident that the Brethren Community will continue to support the Charity financially. Consequently, they are satisfied that the going concern basis of preparation remains appropriate. Further information on the going concern assessment is included at note 1.2.

At 31 March 2025 the Charity had £8,852 (2024 - £nil) of restricted funds, £639,611 (2024 - £480,117) of unrestricted funds, and a revaluation reserve of £329,091 (2024 - £341,637).

At 31 March 2025 the Charity held cash reserves totalling £288,907 (2024 - £194,893). The home prefers to maintain cash reserves at a level sufficient to meet the operating costs for a period of three months. This would be approximately £280,000; and the current cash reserves achieve this. The Trustees continue to identify and implement additional ways of raising funds and reducing costs without adversely affecting the service provided, as a means of working towards their reserves policy.

**CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

During the year the Trustees carried out significant maintenance activities on the infrastructure, including: alarm systems, the electrical installation, flooring in public spaces, and re-decoration of the lounge.

The principal income of the Charity is derived from Residents board income. The Charity is also supported by donations from Assemblies, other Christian groups and individuals. This funding allows the Charity to provide the high standard of care and facilities that it aims to deliver.

Principal risks and uncertainties

The principal risks and uncertainties facing the Charity and the implications of these are:

1. The way in which the state will fund care of the elderly in the future.
The level of funding provided by the state would be insufficient to meet the running costs of the services if all of the residents were supported by the state (over and above the personal care allowance) and therefore there is an element of subsidisation required from the residents who do not receive such support; there is a risk that the balance of this situation may drive the latter group's costs to an unaffordable level. If that were to become an issue then restrictions would need to be put in place to limit the number of state-supported residents in order to reduce the cross-subsidisation to an acceptable level.
2. Reduced occupancy due to several concurrent deaths.
Multiple deaths from ill health in a short period cause the income level to fall below break-even until appropriate occupancy is restored. This restoration takes time as there is an operational limit on how many new residents can be onboarded concurrently. To protect against this the Charity will increase its reserves.

The Trustees have therefore assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees intend to maintain Summerhill in its present format as a small, close-knit, residential home. The rates charged at Summerhill are lower than other homes of equivalent rating by the Care Inspectorate and the Trustees plan to continue to increase rates.

Structure, governance and management

The Charity is constituted under a Trust Deed.

At the date of signing of the Trustees' report the number of Trustees is five. The Trustees note with sadness the departure of [REDACTED] from their number following his sudden passing in late January 2025. [REDACTED] contributions to the Home were appreciated and will be sorely missed.

Four of the Trustees ([REDACTED]) along with [REDACTED] are the members of the Council of Management, which has the responsibility for the day to day management of the home.

Trustees are appointed on a personal basis, being interested in the work of the Charity, and not as representing the interests or views, of any body or group to which they belong. The appointment of any new Trustee is the exclusive prerogative of the existing Trustees.

The characteristics of a Trustee are that they;

1. Have an interest in the Home and the purpose that it serves;
3. Have a spiritual maturity;
4. Are respected for their wisdom and integrity; and
5. Possess a degree of business acumen relevant to the Home and the services that it provides.

New trustees and members of the Council of Management are briefed on their duties and responsibilities and the operation of the Charity on their appointment.

**CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Remuneration paid to the Charity's key management personnel is decided by the Board of Trustees and is in line with market expectations for the role being performed. The remuneration paid to each individual also reflects their level of experience and the qualifications they hold.

Reference and administrative information

Charity name	Christian Brethren Summerhill Eventide Home
Charity number	SC024964
Principal address	Summerhill Eventide Home Summerhill Road Aberdeen AB15 6HU

Auditors

MHA, Aberdeen, United Kingdom,

Bankers

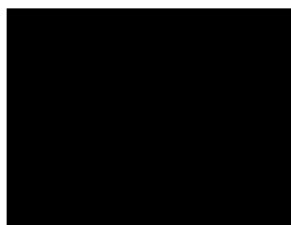
Bank of Scotland, 39 Albyn Place, Aberdeen, AB10 1YN

Solicitors

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

Trustees

The Trustees who served during the year and up to the date of signature of the financial statements were:



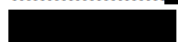
(Resigned 29 January 2025)

Key management



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

Signed by  on 08 December 2025


Trustee

Date: 08 December 2025

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these 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;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CHRISTIAN BRETHERN SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
INDEPENDENT AUDITOR'S REPORT**

TO THE TRUSTEES OF CHRISTIAN BRETHERN SUMMERHILL EVENTIDE HOME

Opinion

We have audited the financial statements of Christian Brethren Summerhill Eventide Home (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities including income and expenditure account, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 charity's affairs as at 31 March 2025 and of 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 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.

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

**CHRISTIAN BRETHERN SUMMERHILL EVENTIDE HOME
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF CHRISTIAN BRETHERN SUMMERHILL EVENTIDE HOME

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:

- Performing audit procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside of the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias;
- Performing audit work procedures over the risk of income recognition, including testing of the completeness of income;
- Reviewing minutes of meetings of management;
- Reviewing the level of and reasoning behind the charity's procurement of legal and professional services; and
- Agreement of the financial statement disclosures to supporting documentation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by [REDACTED] on 09 December 2025

[REDACTED] (Senior Statutory Auditor)
for and on behalf of MHA

Statutory Auditor

Aberdeen
United Kingdom

MHA is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	14,465	16,796	31,261	19,414	-	19,414
Charitable activities	4	1,258,709	-	1,258,709	1,144,528	-	1,144,528
Interest recieved and similar income	5	2,070	-	2,070	339	-	339
Total income		1,275,244	16,796	1,292,040	1,164,281	-	1,164,281
Expenditure on:							
Charitable activities	6	1,128,296	7,944	1,136,240	1,090,188	540	1,090,728
Total expenditure		1,128,296	7,944	1,136,240	1,090,188	540	1,090,728
Net incoming/(outgoing) resources before transfers		146,948	8,852	155,800	74,093	(540)	73,553
Transfers between funds		-	-	-	(102)	102	-
Net movement in funds	8	146,948	8,852	155,800	73,991	(438)	73,553
Reconciliation of funds:							
Fund balances at 1 April 2024		821,754	-	821,754	747,763	438	748,201
Fund balances at 31 March 2025		968,702	8,852	977,554	821,754	-	821,754

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
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BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		768,181		693,734
Current assets					
Stocks	13	1,721		1,721	
Debtors	14	53,729		75,047	
Cash at bank and in hand		288,907		194,893	
		<u>344,357</u>		<u>271,661</u>	
Creditors: amounts falling due within one year	15	<u>(134,984)</u>		<u>(143,641)</u>	
Net current assets			209,373		128,020
Total assets less current liabilities			<u>977,554</u>		<u>821,754</u>
The funds of the Charity					
Restricted income funds	18	8,852		-	
Unrestricted funds	19	639,611		480,117	
Unrestricted funds - revaluation reserve	19	329,091		341,637	
		<u>977,554</u>		<u>821,754</u>	

The financial statements were approved by the Trustees on 08 December 2025

Signed by [REDACTED] on 08 December 2025

[REDACTED]
Trustee

CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		226,082		182,970
Investing activities					
Purchase of tangible fixed assets		(134,138)		(18,400)	
Investment income received		2,070		339	
Net cash used in investing activities			(132,068)		(18,061)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			94,014		164,909
Cash and cash equivalents at beginning of year			194,893		29,984
Cash and cash equivalents at end of year			288,907		194,893

CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
SUMMERHILL HOME
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Christian Brothers Summerhill Eventide Home is constituted under a trust deed. The Home is a charity registered in Scotland with the Office of the Scottish Charity Regulator. The principal address is Summerhill Home, Summerhill Road, Aberdeen, AB15 6HU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 at deemed cost. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have considered the appropriateness of the going concern basis, reflecting on the financial position of the charity at the balance sheet date, and the requirement to consider a period of at least 12 months from the approval date of the financial statements.

The Home has recorded a surplus of £155,800 (2024 - £73,553), after a non-cash depreciation charge of £59,691 (2024 - £48,077). Excluding depreciation, a surplus of £215,491 (2024 - £121,630) has been generated.

Careful cash management and cost control has also ensured that the working capital of the charity remains a priority, to allow all liabilities to be met as they fall due. There were net current assets of £209,373 at 31 March 2025 and the cash at bank and in hand has increased from £194,893 as at 31 March 2024 to £288,907 at 31 March 2025. The operating results for the Home are regularly reviewed to minimise cost inefficiencies whilst maintaining the appropriate level of care for residents. The trustees are continually looking for more efficient funding options such as private donations and grants.

The trustees have prepared financial forecasts through to June 2025 and are currently preparing forecasts to March 2026 considering various potential scenarios. By their very nature financial projections are uncertain, including projecting future occupancy levels. The trustees are satisfied that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the approval date of the financial statements. Consequently, the trustees consider it appropriate to continue to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. The separate presentation within unrestricted funds of the revaluation reserve represents the surplus arising on the previous revaluation of the freehold buildings. The annual release to general funds is equivalent to the excess depreciation charge associated with the previously revalued amount over the historic cost basis.

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.

1.4 Income

Income is recognised when the Charity 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.

**CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the Charity 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 assets are recognised at fair value when gifted to the charity.

Residents board income, including amounts received from local authorities which meet the SORP definition of a government agency, is recognised in the period in which the board was provided.

Residents board received in arrears is accrued in as necessary. Residents board received in relation to the next period has been deferred as detailed in note 16.

1.5 Expenditure

All expenditure is included on an accrual basis and is recognised 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. All costs have been directly attributed to one of the functional categories of expenditure and include irrecoverable VAT.

Expenditure on charitable activities includes the costs incurred directly in achievement of the charity's objectives and support costs, which indirectly support the charities activities.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2 to 10% straight line
Fixtures and fittings	25% reducing balance 10% straight line

Freehold land is not depreciated.

The part of the annual depreciation charge on previously revalued assets (subsequently carried at deemed cost) which relates to the revaluation surplus is transferred from the revaluation reserve to general unrestricted funds.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. At each reporting date an assessment is made for impairment.

1.9 Cash and cash equivalents

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

CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 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 Charity's balance sheet when the Charity 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.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the assets expire or are settled.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

The Charity contributes to defined contribution pension schemes on behalf of certain employees. Pension costs charged represent the contributions payable by the Charity in the year.

**CHRISTIAN BRETHREN SUMMERHILL EVENTIDE HOME
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees 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.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Critical judgements

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Depreciation

The assessment of the estimated useful lives and residual values of tangible fixed assets involves judgements and estimates regarding the anticipated purpose and use of the asset and the period of time in which the asset can adequately perform its anticipated role before it becomes ineffective or obsolete. These judgements and estimates have a direct impact on the depreciation charge and the carrying value of tangible fixed assets. The Trustees review these judgements and estimates as required at least on an annual basis. The carrying value of tangible fixed assets at the year end is £768,181 and the depreciation charged during the year was £59,691.

CHRISTIAN BROTHERS SUMMERHILL EVENTIDE HOME
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £
Donations and gifts	14,465	16,796	31,261	23,534	23,534
Grants	-	-	-	(4,120)	(4,120)
	<u>14,465</u>	<u>16,796</u>	<u>31,261</u>	<u>-</u>	<u>19,414</u>
Grants receivable for core activities					
Other	-	-	-	(4,120)	(4,120)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,120)</u>	<u>(4,120)</u>

4 Charitable activities

	2025 £	2024 £
Residents board income	1,258,709	1,144,528
	<u>1,258,709</u>	<u>1,144,528</u>

All income from charitable activities in the current and prior year is unrestricted in nature.

Government grants

Residents board income includes £361,650 (2024 – £388,675) from local authorities which meet the SORP definition of a government agency.

5 Interest received and similar income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,070</u>	<u>339</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Maintenance of residents	Maintenance of residents
	2025	2024
	£	£
Staff costs	754,008	711,682
Depreciation and impairment	59,691	48,077
Provisions	68,776	61,431
Residents activities	2,207	2,249
	<u>884,682</u>	<u>823,439</u>
Share of support costs (see note 7)	203,045	216,382
Share of governance costs (see note 7)	48,513	50,907
	<u>1,136,240</u>	<u>1,090,728</u>
Analysis by fund		
Unrestricted funds	1,128,296	1,090,188
Restricted funds	7,944	540
	<u>1,136,240</u>	<u>1,090,728</u>

7 Support costs allocated to activities

	2025	2024
	£	£
Operating lease charges	31,119	26,509
Rates	6,779	10,544
Insurance	13,139	11,849
Light and heat	41,588	50,325
Repairs and maintenance	82,977	95,562
Postage and stationery	4,502	2,284
Telephone	3,756	4,020
Agency costs	11,310	780
Sundry expenses	7,875	14,509
Governance costs	48,513	50,907
	<u>251,558</u>	<u>267,289</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	15,300	16,600
Accountancy	4,440	9,844
Legal and professional	28,773	24,463
	<u>48,513</u>	<u>50,907</u>

8 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	15,300	16,600
Depreciation of owned tangible fixed assets	59,691	48,077
	<u></u>	<u></u>

9 Trustees

During the year donations of £3,602 were made to the charity by Trustees.

None of the Trustees (or any persons connected with them) received any remuneration, reimbursement of expenses, or had any expenses directly paid on their behalf by the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Employees	<u>36</u>	<u>38</u>

Employment costs	2025	2024
	£	£
Wages and salaries	699,666	651,582
Social security costs	42,424	47,719
Other pension costs	11,918	12,381
	<u>754,008</u>	<u>711,682</u>

There were no employees whose annual remuneration was more than £60,000.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	148,307	135,701

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	901,357	294,847	1,196,204
Additions	-	134,138	134,138
At 31 March 2025	901,357	428,985	1,330,342
Depreciation and impairment			
At 1 April 2024	276,815	225,655	502,470
Depreciation charged in the year	25,284	34,407	59,691
At 31 March 2025	302,099	260,062	562,161
Carrying amount			
At 31 March 2025	599,258	168,923	768,181
At 31 March 2024	624,542	69,192	693,734

Freehold buildings are accounted for at deemed cost of £900,000 at 31 March 2017 on transition to FRS102, adjusting for subsequent additions, disposals and depreciation.

The depreciated historic cost of freehold buildings carried at deemed cost is £270,166 (2024 - £282,905).

13 Stocks

	2025	2024
	£	£
Stock	1,721	1,721

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	52,815	73,930
Prepayments and accrued income	914	1,117
	<u>53,729</u>	<u>75,047</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
	Notes	
Other taxation and social security	13,272	18,418
Deferred income	16 69,145	74,847
Trade creditors	18,799	15,757
Other creditors	9,785	9,872
Accruals	23,983	24,747
	<u>134,984</u>	<u>143,641</u>

16 Deferred income

Income from residents maintenance charges of £69,145 (2024 - £74,847) received during the year has been deferred as entitlement to the income does not arise until the following accounting period.

17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>11,918</u>	<u>12,381</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April	Incoming	Resources	Transfers	At 31 March
	2024	resources	expended		2025
	£	£	£	£	£
Welfare unit	-	16,796	(7,944)	-	8,852
	<u>-</u>	<u>16,796</u>	<u>7,944</u>	<u>-</u>	<u>8,852</u>

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FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Central heating and hot water fund	438	-	(540)	102	-

The central heating and hot water fund represents funding received to be used towards the maintenance of the boiler in future years.

The welfare unit fund represents capital expenditure spent on the relocation and fixture of the welfare unit on the care home premises. The fund will be depreciated over the remainder of the assets life.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	480,117	1,275,244	(1,128,296)	12,546	639,611
Revaluation reserve	341,637	-	-	(12,546)	329,091
	<u>821,754</u>	<u>1,275,244</u>	<u>(1,128,296)</u>	<u>-</u>	<u>968,702</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	393,920	1,164,281	(1,090,188)	12,104	480,117
Revaluation reserve	353,843	-	-	(12,206)	341,637
	<u>747,763</u>	<u>1,164,281</u>	<u>1,090,188</u>	<u>(102)</u>	<u>821,754</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	759,329	8,852	768,181
Current assets/(liabilities)	209,373	-	209,373
	<u>968,702</u>	<u>8,852</u>	<u>977,554</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	693,734	-	693,734
Current assets/(liabilities)	128,020	-	128,020
	<u>821,754</u>	<u>-</u>	<u>821,754</u>

21 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	16,932	12,659
Between two and five years	52,679	37,973
In over five years	5,937	10,282
	<u>75,548</u>	<u>60,914</u>

Lease costs recognised as an expense under non-cancellable operating leases amounted to £31,119 (2024 - £26,508) during the year.

22 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

	Services received	
	2025 £	2024 £
Key management personnel	<u>9,521</u>	<u>-</u>

Services to a total value of £9,521 were received from Aberdeen Straightway Ltd, a company in which [REDACTED] a member of the charity's key management personnel, serves as a director.

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23	Cash generated from operations	2025 £	2024 £
	Surplus for the year	155,800	73,553
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,070)	(339)
	Depreciation and impairment of tangible fixed assets	59,691	48,077
	Movements in working capital:		
	Decrease in debtors	21,318	97,663
	(Decrease) in creditors	(2,955)	(42,392)
	(Decrease)/increase in deferred income	(5,702)	6,408
	Cash generated from operations	<u>226,082</u>	<u>182,970</u>

24 Analysis of changes in net funds

The Charity had no material debt during the year.