

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Men United Peterhead SCIO

M Squared Accountants  
Bank House  
Seaforth Street  
Fraserburgh  
Aberdeenshire  
AB43 9BB

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for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

The object of the SCIO is to promote and protect the mental health and wellbeing of men who are experiencing issues that are having a detrimental affect on their mental health and wellbeing by the provision of support and practical advice.

### **Significant activities**

During the past year the charity has continued to provide support and advice to men experiencing issues with their mental health and wellbeing.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charity registered with the Office of The Scottish Charity Regulator.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC 051672

### **Independent Examiner**

M Squared Accountants  
Bank House  
Seaforth Street  
Fraserburgh  
Aberdeenshire  
AB43 9BB

Men United Peterhead SCIO

Report of the Trustees  
for the Year Ended 31 March 2025

Approved by order of the board of trustees on .....1st October 2025..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Men United Peterhead SCIO

I report on the accounts for the year ended 31 March 2025 set out on pages four to eleven.

**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.



M Squared Accountants  
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Aberdeenshire  
AB43 9BB

Date: .....1st October 2025.....

Men United Peterhead SCIO

Statement of Financial Activities  
for the Year Ended 31 March 2025

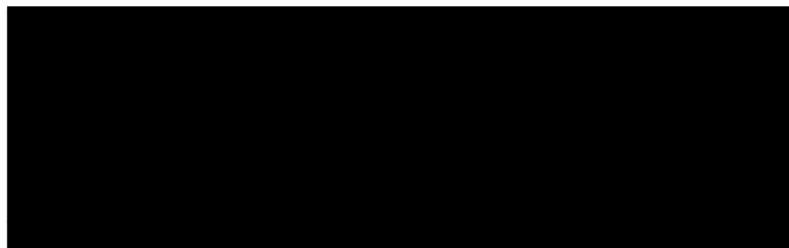
	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		87,609	-	87,609	59,579
<b>Charitable activities</b>					
Charitable activities		1,000	49,335	50,335	72,563
Investment income	2	5,471	-	5,471	1,712
<b>Total</b>		<u>94,080</u>	<u>49,335</u>	<u>143,415</u>	<u>133,854</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>27,651</u>	<u>61,535</u>	<u>89,186</u>	<u>51,678</u>
<b>NET INCOME/(EXPENDITURE)</b>		66,429	(12,200)	54,229	82,176
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		84,124	67,487	151,611	69,435
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>150,553</u></u>	<u><u>55,287</u></u>	<u><u>205,840</u></u>	<u><u>151,611</u></u>

The notes form part of these financial statements

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	4,756	-	4,756	3,401
<b>CURRENT ASSETS</b>					
Cash at bank		146,999	55,286	202,285	148,716
<b>CREDITORS</b>					
Amounts falling due within one year	6	(1,201)	-	(1,201)	(506)
<b>NET CURRENT ASSETS</b>		<u>145,798</u>	<u>55,286</u>	<u>201,084</u>	<u>148,210</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>150,554</u>	<u>55,286</u>	<u>205,840</u>	<u>151,611</u>
<b>NET ASSETS</b>		<u>150,554</u>	<u>55,286</u>	<u>205,840</u>	<u>151,611</u>
<b>FUNDS</b>	7				
Unrestricted funds				150,554	84,124
Restricted funds				55,286	67,487
<b>TOTAL FUNDS</b>				<u>205,840</u>	<u>151,611</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....1st October 2025..... and were signed on its behalf by:



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Plant and machinery - 20% on reducing balance  
Computer equipment - 20% on reducing balance

### **Taxation**

The charity is exempt from 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.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Interest receivable - trading	<u>5,471</u>	<u>1,712</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	59,579	-	59,579
<b>Charitable activities</b>			
Charitable activities	1,795	70,768	72,563
Investment income	<u>1,712</u>	<u>-</u>	<u>1,712</u>
<b>Total</b>	<u>63,086</u>	<u>70,768</u>	<u>133,854</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>12,796</u>	<u>38,882</u>	<u>51,678</u>
<b>NET INCOME</b>	50,290	31,886	82,176
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	33,834	35,601	69,435
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>84,124</u>	<u>67,487</u>	<u>151,611</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	1,780	2,339	4,119
Additions	2,342	-	2,342
At 31 March 2025	4,122	2,339	6,461
<b>DEPRECIATION</b>			
At 1 April 2024	267	451	718
Charge for year	609	378	987
At 31 March 2025	876	829	1,705
<b>NET BOOK VALUE</b>			
At 31 March 2025	3,246	1,510	4,756
At 31 March 2024	1,513	1,888	3,401

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	1,201	506

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	84,124	66,430	-	150,554
<b>Restricted funds</b>				
AVA Grant - Garvock wages	24,000	(36,146)	12,146	-
AVA Grant - Buchan wages	9,560	(3,513)	(6,047)	-
AVA Grant - Rental and running costs	6,810	(6,763)	(47)	-
AVA Grant 2 - Rental and running costs	6,052	-	(6,052)	-
NFU	21,065	(2,780)	-	18,285
AVA Grant - 2025 Programme manager costs	-	37,001	-	37,001
	67,487	(12,201)	-	55,286
<b>TOTAL FUNDS</b>	151,611	54,229	-	205,840

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,080	(27,650)	66,430
<b>Restricted funds</b>			
AVA Grant - Garvock wages	-	(36,146)	(36,146)
AVA Grant - Buchan wages	-	(3,513)	(3,513)
AVA Grant - Rental and running costs	-	(6,763)	(6,763)
NFU	-	(2,780)	(2,780)
AVA Grant - 2025 Programme manager costs	49,335	(12,334)	37,001
	<u>49,335</u>	<u>(61,536)</u>	<u>(12,201)</u>
<b>TOTAL FUNDS</b>	<u>143,415</u>	<u>(89,186)</u>	<u>54,229</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	33,834	50,290	84,124
<b>Restricted funds</b>			
AVA Grant - Garvock wages	21,142	(21,142)	-
AVA Grant - Buchan wages	-	9,560	9,560
AVA Grant - Garvock salary	-	24,000	24,000
AVA Grant - Rental and running costs	14,459	(7,649)	6,810
AVA Grant 2 - Rental and running costs	-	6,052	6,052
NFU	-	21,065	21,065
	<u>35,601</u>	<u>31,886</u>	<u>67,487</u>
<b>TOTAL FUNDS</b>	<u>69,435</u>	<u>82,176</u>	<u>151,611</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,086	(12,796)	50,290
<b>Restricted funds</b>			
AVA Grant - Garvock wages	-	(21,142)	(21,142)
AVA Grant - Buchan wages	12,428	(2,868)	9,560
AVA Grant - Garvock salary	31,200	(7,200)	24,000
AVA Grant - Rental and running costs	-	(7,649)	(7,649)
AVA Grant 2 - Rental and running costs	6,052	-	6,052
NFU	21,088	(23)	21,065
	<u>70,768</u>	<u>(38,882)</u>	<u>31,886</u>
<b>TOTAL FUNDS</b>	<u>133,854</u>	<u>(51,678)</u>	<u>82,176</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	33,834	116,720	-	150,554
<b>Restricted funds</b>				
AVA Grant - Garvock wages	21,142	(57,288)	12,146	(24,000)
AVA Grant - Buchan wages	-	6,047	(6,047)	-
AVA Grant - Garvock salary	-	24,000	-	24,000
AVA Grant - Rental and running costs	14,459	(14,412)	(47)	-
AVA Grant 2 - Rental and running costs	-	6,052	(6,052)	-
NFU	-	18,285	-	18,285
AVA Grant - 2025 Programme manager costs	-	37,001	-	37,001
	<u>35,601</u>	<u>19,685</u>	<u>-</u>	<u>55,286</u>
<b>TOTAL FUNDS</b>	<u>69,435</u>	<u>136,405</u>	<u>-</u>	<u>205,840</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**7. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	157,166	(40,446)	116,720
<b>Restricted funds</b>			
AVA Grant - Garvock wages	-	(57,288)	(57,288)
AVA Grant - Buchan wages	12,428	(6,381)	6,047
AVA Grant - Garvock salary	31,200	(7,200)	24,000
AVA Grant - Rental and running costs	-	(14,412)	(14,412)
AVA Grant 2 - Rental and running costs	6,052	-	6,052
NFU	21,088	(2,803)	18,285
AVA Grant - 2025 Programme manager costs	49,335	(12,334)	37,001
	<u>120,103</u>	<u>(100,418)</u>	<u>19,685</u>
<b>TOTAL FUNDS</b>	<u>277,269</u>	<u>(140,864)</u>	<u>136,405</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	87,609	59,579
<b>Investment income</b>		
Interest receivable - trading	5,471	1,712
<b>Charitable activities</b>		
Grants	50,335	72,563
<b>Total incoming resources</b>	<u>143,415</u>	<u>133,854</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	1,143	385
Insurance	597	348
Light and heat	4,489	1,984
Telephone	969	417
Postage and stationery	-	147
Advertising	1,595	1,396
Sundries	1,419	337
Travel costs	1,311	1,224
Repairs	2,309	1,114
Computer costs	841	266
Programme manager fees	58,944	35,871
Professional fees	2,957	1,740
Accountancy fees	1,835	505
Rent	9,240	5,280
Charitable donations	550	-
Plant and machinery	609	267
Computer equipment	378	397
	<u>89,186</u>	<u>51,678</u>
<b>Total resources expended</b>	<u>89,186</u>	<u>51,678</u>
<b>Net income</b>	<u><u>54,229</u></u>	<u><u>82,176</u></u>

This page does not form part of the statutory financial statements