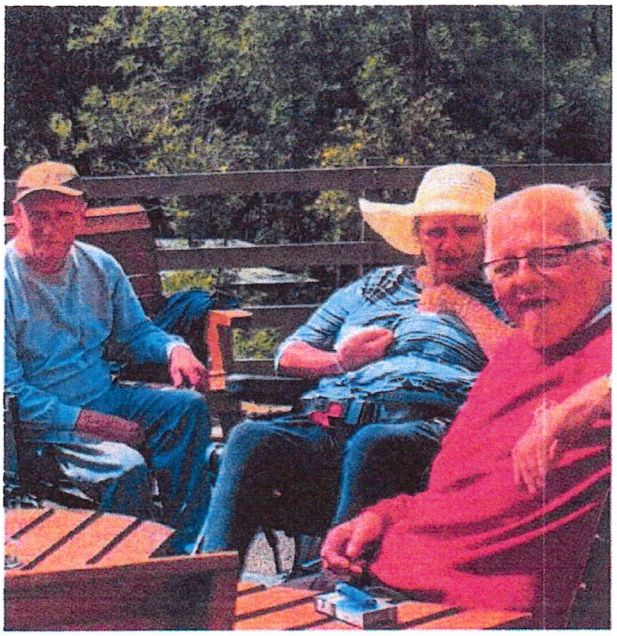
Friends of Bandrum Nursing Home SCIO

Trustees' Annual Report

1st April 2025 to 31st March 2026



Charity contact information

Friends of Bandrum Nursing Home (Friends of Bandrum)
Scottish Charity Number: SC046676
Address Bandrum Nursing Home, Saline, Fife
Postcode KY12 9HR
Telephone number 01337 857040

Charity Trustees

1. Sandie Robertson (Armstrong) Chairman
2 Marilyn Jeffcoat Treasurer
3. Dr Jane Douglas appointed 15th October 2026
4. Caroline Bald appointed 15th October 2026
5. Mandy Wilson appointed 15th October 2026

Trustees are chosen for their interest in the work of the home. They may be related to, or be friends of, residents or former residents. According to the constitution, directors and staff of Bandrum Nursing Home must not be in a majority of the Board of trustees to ensure that the charity considers the needs of the residents rather than the financial needs of the company.

Objectives and activities

The charity's purpose is to provide extra opportunities for the residents of Bandrum Nursing Home to engage in activities that would not otherwise be open to them, and to help integrate them into the local community.
The residents of the nursing home are very varied in age, and in the different abilities they have. It was agreed that the charity should help them discover their talents and develop their strengths to improve their general well-being.

The year to 31st March 2026 was spent identifying opportunities with the lifestyle team at Bandrum Nursing Home. Two fetes and an art sale were held to raise funds. The residents benefit greatly from being outdoors and Bandrum is beautifully located as it is set in 14 acres of woodland. The existing woodland walk, which was paid for by the nursing home company, needs to be extended and to be made wider and more accessible for use by the modem wheelchairs used by heavily dependent residents.

Structure, governance and management

The charity is governed by a constitution drawn up as a standard SCIO (Scottish Charitable Incorporated Organisation) and is regulated by the Office of the Scottish Charity Regulator (OSCR).

Trustee recruitment and appointment

Three former trustees were unable to continue in that capacity. The charity has been fortunate in identifying new trustees whose experience fits exactly with the needs of the charity. They were formally appointed on 15th October 2026.

Achievements and performance

In the year to 31st March 2026, the charity held fetes and received donations which enabled it to buy Christmas gifts and treats for all 88 residents.

Dunfermline High school made us its special charity and raised £500 which together with a related contribution from the Woods Foundation gave us a total of £3,000 which was spent creating the Orangery. This is a conservatory attached to Meadowview which was formerly used as a featureless corridor. Now it is a quiet space for residents and their families to enjoy time together or just to sit in a peaceful green environment.

What was just as valuable was that the young people involved came to the home and met the residents. One of the charity's main objectives is to provide opportunities for residents to meet local people and for local people to meet them. Some of the pupils have made return visits and They help at the regular fetes.

Financial review and reserves policy

From 2020 to 2024, there was a deliberate policy of using reserves to mitigate the privations caused by the pandemic. This emergency is now over, and the Trust wishes to build reserves to meet its objectives to ensure that all residents can take part in activities and are not disadvantaged by lack of funds. Projects have been identified such as equipping the new gym and extending the woodland path. These capital projects will require more money than can be raised at our regular events, so applications are being made to Trusts and a crowdfunding exercise is being planned.

Donated facilities and services

Bandrum Nursing Home provides all office and facilities for the charity without charge. Directors and staff as well as the trustees give their time as volunteers.

Declaration

Signed on behalf of the charity trustees:

MA Jeffcoat

Print name Marilyn Jeffcoat
Designation Treasurer

Date 15th October 2026

Receipts and payments for the year ended 31st March 2026

Notes		2026		2025
		£		£
2	**RECEIPTS**		11,089	26,170
	PAYMENTS - Charitable purposes			
3	Fitness and other equipment	150		10,651
4	Purchased from specific donations	2,712		440
5	Grants to residents	1,411		1,944
	Christmas gifts and treats	2,312		1,748
	Fund raising costs	554		306
	Direct expenses	-		766
			7,138	15,855
	PAYMENTS - admin costs			
	IT software and licences	483		216
	Independent examiner	300		300
			783	516
	Total payments		7,921	16,371
	Surplus(deficit) for the year		**3,168**	**9,799**

Statement of balances at each year end

31st March	2026	2025
	£	£
Cash at bank	16,442	13,274
Reserves brought forward	13,274	3,474
Surplus (deficit) for the year	3,168	9,800
Reserves at the end of the year	16,442	13,274

Note about assets and liabilities

Assets:
The charity owns two interactive tables for the use of all residents - one at Orchard Park and one at Meadowview. These are in constant use and are much appreciated.
The charity also owns a specially adapted wheelchair for the sole use of one resident who was unable to afford the purchase price. A contribution of £100 a month is being made by that resident to help recover the cost and enable the charity to provide the same opportunity to other residents in future.
The total cost of these assets was £16,558 but the estimated resale value is less than £8,000. (2025 £12,000)

Liabiities
At the year end there was a liability to pay the independent examiner £300 (2025 £300)

Signed MA Jeffcoat

Dated
15th October 2026

M A Jeffcoat FCCA
treasurer

Notes to the accounts for the year to 31st March 2026

1 These accounts have been prepared on a receipts and payments basis and reflect the cash received and spent during the year.
Assets and liabilities remaining at the year end are shown as a note at the foot of the statement of balances.

	Analysis of accounts	2026 £	2025 £
2	Receipts:		
	Legacy	-	18,301
	Donations eligible for giftaid together with giftaid received	1,676	2,222
	Other donations	4,788	2,190
	Fundraiding at fetes and art fairs	3,426	2,757
	Income from equipment hire	1,200	700
	Total receipts	11,089	26,170
3	**Direct costs - fitness and therapy equipment**	150	10,651
4	**Direct costs - purchased from specific donations**	2,712	440

Those who donate substantial lump sums are asked if they have any wishes regarding the use of the money and, wherever possible, these wishes are respected. It is understood that, if there is a balance left, it can be used for the general purposes of the charity.
In 2025 funds donated in memory of a former resident were used to purchase a bird table, observation platform and signage. In 2026 funds raised by Dunfermline High School were used to create an orangery - an indoors green space where residents can meet friends and family, or can just retreat to a peaceful, personal space.

5	**Direct costs - grants to residents**	1,411	1,944

These are made in response to requests from care staff to provide special treatments or access to external activities which benefit individual residents but which they cannot afford from their own funds.

Report of the Independent Examiner to the trustees of the Friends of Bandrum SCIO for the year to 31st March 2026

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

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 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 seeks 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,

In the course of my examination, no matter has come to my attention, which gives me reasonable cause to believe that in any material respect the requirement 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 comply with

Regulation 9 of the 2006 Accounts Regulations have not been met,

or, to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Eric Wishart

69 Promenade

Portobello

EDINBURGH

EH15 2DX

Eric Wishart

Dated 2nd September 2026.