

BEAULY AND DISTRICT CARE PROJECT SCIO

SCOTTISH CHARITY NUMBER: SC043906

TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

**GRAEME SCOTT & CO
CHARTERED ACCOUNTANTS
INVERNESS**

**BEAULY AND DISTRICT CARE PROJECT SCIO
TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED TO 30 APRIL 2024**

CONTENTS

	Page
Trustees Annual Report.	2
Independent Examiner's Report	7
Statement of Receipts and Payments	8
Statement of Balances	9
Notes to the accounts	10

BEAULY AND DISTRICT CARE PROJECT SCIO TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED TO 30 APRIL 2024

The trustees present their report together with the financial statements for the year ended 30 April 2024.

Reference and Administrative information

Scottish Charity Number SC043906

Trustees on date of approval of Trustee's Annual Report

James McLardy	Chair	Re-appointed 26 June 2023
Elspeth Tough	Secretary	Appointed 19 June 2024
Zane Wright		Resigned: :28 June 2023
Jean Mackie	Treasurer	Appointed: 16 August 2023
Colleen MacIntosh		Resigned: :28 June 2023
Anne MacIntosh		
Fiona Flynn		Resigned: :28 June 2023
Jan MacKenzie		
Frances MacKenzie		Appointed 28 June 2023
Audrey Stephen		Appointed 28 June 2023
Anne McConnachie		Resigned:18 June 2025;
Pauline Carruthers		Appointed 18 June 2025

The above list contains all appointments and resignations since 1 May 2023 up to date of signing the accounts.

Contact address Beauly and District Care Project
Upper Aultvaich
Beauly
IV4 7AN

Bankers The Royal Bank of Scotland
Falcon Square
Inverness
IV2 3PP

Independent Examiner Graeme Scott
Chartered Accountant
Graeme Scott & Co
Chartered Accountants
1A Huntly Terrace
Inverness
IV3 5PS

BEAULY AND DISTRICT CARE PROJECT SCIO TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED TO 30 APRIL 2024 CONTINUED

Structure, governance and management

Governing document and management

The Beaully and District Care Project was incorporated as a SCIO on 3 April 2013 and is governed by its Constitution. The Trustees are responsible for administering the SCIO in accordance with OSCR regulations.

Recruitment and appointment of trustees

Appointment and re-election of the Trustees is governed by the Constitution. All Trustees must be members and there must be a minimum of three and a maximum of ten.

Objects and activities

Charitable purposes

- 1 To reduce social isolation and improve the quality of life, health, well-being and independence of people in need by reason of age, ill health or disability.
- 2 To provide recreational activities or organise recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Activities

The charity provides the following activities and facilities:

- A monthly lunch club in Beaully.
- A wheel-chair accessible minibus, with passenger assistant, to help transport people to and from the lunch club and other activities, supported by a volunteer driver's scheme.
- A weekly walking group in conjunction with Paths for All, P4W.
- A Men's Shed
- A Community Garden

**BEAULY AND DISTRICT CARE PROJECT SCIO
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED TO 30 APRIL 2024 CONTINUED**

Achievements, performance and future plans

It has been a more active year for the charity, since covid restrictions were no longer required..The following is a summary of the main achievements of the charity during the financial year:

- Lunch Club

This operates every first Monday of the month, well organised by a varying group of Trustees and other volunteers. There is a two course meal followed by musical entertainment which people can join in with where appropriate. Thanks are due to the musicians who give their time and enthusiasm freely. Numbers have increased to around 40. People who cannot otherwise travel are collected from their homes by minibus. It remains an important social event in Beaully and surrounding district. An experienced local cook has recently been identified, which will relieve pressure on the rest of the volunteers and may allow us to increase the frequency of lunches in due course. Special mention should be made of the magnificent full Christmas dinner produced by many volunteers, which was much appreciated and described as good as any Christmas dinner available in a hotel.

- Transport

The minibus, a VW Crafter with 14 seats, space for up to two wheelchairs, and a rear hydraulic lift, is now 9 years old, but relatively low mileage and remains in good condition. Administration of the frequent service checks, passenger fares, and various grants available has been taken on by Elspeth Tough, our new secretary, after a handover from George Borland. A new local training organisation was identified, which commenced the training of two further volunteer drivers. The minibus is supplemented when required by volunteer drivers in their own cars. The minibus is used to collect and return people to the Lunch Club and Senior Citizens meetings and outings. There are trips to the Seagull Trust boat on the Inverness canal, which can accommodate less able people, and provides a great trip with music and refreshments several times a year, and shopping trips to Inverness before Christmas. It can now be used a bit more, now that we have a few more drivers.

- Men's Shed

This was set up as part of Beaully and District care Project in 2015, whose charitable purposes fitted well with a Men's Shed. The Shed is thriving, numbers increasing since covid, such that it is too small for both the social and workshop areas to be used safely at times. Friday mornings is when most people gather, initially enjoying coffee and a lively chat - some continue that, while others go into the workshop area often in groups of two to work on their various projects, mainly wood based, The resulting products are sold throughout the year and specifically at two Open days, raising funds for the running of the Shed and for the purchase of new materials and equipment when required. Smaller groups are now regularly using the workshop at other times through the week. A small working group was set up to consider various suggestions to enable the Shed to operate more effectively until a plan for a bigger shed could be developed. As part of this review, we were advised that we may be more likely to get future funding for a major project if the Shed was a separate entity in its own right. Beaully Cares Trustees were agreeable to this proposal, and a new Constitution was drafted for submission to OSCR, (Beaully Men's Shed SCIO in fact became a separate charity in its own right on 13/11/2024).
(cont'd on page 5)

BEAULY AND DISTRICT CARE PROJECT SCIO TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED TO 30 APRIL 2024 CONTINUED

Achievements, performance and future plans continued

- Men's Shed cont'd

The roof of the portacabin adjacent to the Shed leaked over the winter of 2023/24. This was repaired, the carpet and floor dried out and removed, and replaced with a new wooden floor.

The deteriorating Shed buildings and the surrounding land is owned by the Beaully and District Sports and Recreation Association which was set up in 1967, However, this organisation has been effectively inactive for years. The remaining trustees of this association have agreed that it has outlived it's function, and that it should be wound up. However this required a public meeting to confirm it and discuss how the assets should be transferred to a body which will continue to provide benefit for the residents of Beaully and surrounding area. This eventually happened in September 2024. The meeting confirmed that the association should be wound up and the assets transferred partly to the Shinty club and mostly to the Beaully and Kilmorack Community Trust, with whom discussions are continuing.

Other work is done in Beaully square, maintaining benches, weeding and keeping it in good condition, and sometimes the Community Garden and the Lovat Memorial garden.

Accounting issue at the Men's Shed - Unfortunately, during the year, incomplete income records were kept in respect of the recording of cash receipts in the Men's Shed. There was a breakdown in the weekly recording of coffee moneys and sales of work for much of the year and a failure to reconcile the specific breakdown of sums banked. Further, there was no recording/reconciliation of the actual cash balances held at the end of each week or at the year end. In completing the accounts, the year end closing cash balance has been assumed to be Nil. Accordingly, certain figures presented in the accounts are estimated or balancing figures, namely, 'Men's Shed - coffee moneys' (page 10, note 3, £1,600) and 'Men's Shed - sale of garden furniture' (page 10, note 3, £4,558). The trustees consider that the problem arose due to a lack of formal controls and a lack of skills and supervision among the personnel involved. The trustees consider that there was no ill intention on the part of any individuals involved or any threat to the assets of the organisation.

- Community Garden

Volunteers continue to work hard in the garden, making it colorful and productive, having educational visits from local schoolchildren and again a very successful Open day in the summer. Produce is donated to the lunch club in the summer and sometimes to the wider community. We have been informed that Lovat estates might want to develop the area of the allotments in due course, but no planning application has been submitted so far. The estate has confirmed that if this happens they have identified another area of land to which the allotment could be moved, but it would very much mean more or less starting again after all the work and investment that has gone into the present site. It may be that this does not happen for a number of years,

- Walking Group

The walking group gathers in the Braeview carpark Beaully at 10 am every Thursday. Usually around 20 people come and we car share to a range of up to 30 different walks of 3 to 4 miles, with a longer option at the end of the month. It is a very social group, and there is often coffee afterwards for those who want. In addition there are shorter early evening walks more locally in the summer. Two new walk leaders have been on the local training course in the last year, in addition to the existing seven walk leaders, which allows plenty of flexibility. A list of proposed walks is published and distributed to all the members for two months in advance, and new members are welcome.

BEAULY AND DISTRICT CARE PROJECT SCIO TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED TO 30 APRIL 2024 CONTINUED

Achievements, performance and future plans continued

- 10th Anniversary Event

2023 was the 10th anniversary of Beaully and District Care Project. The Trustees decided to commission a booklet about the history of the Project with contributions and photos from each of the groups to mark this milestone. 250 professionally produced copies were purchased and distributed to trustees and volunteers and members of the public at an event in Beaully Square, along with sale of items from the Men's Shed made from the wood of the Beaully Priory elm, which finally succumbed to a gale earlier that year, and said to be perhaps the oldest elm in Europe

- New Volunteers

Through the year Beaully Cares has welcomed a new Treasurer, Jean Mackie and a new Secretary, Elspeth Tough and we thank them for their hard work in these demanding offices.

- Other Events

A very successful Tea Dance was organised in conjunction with the Beaully Gala in July. A raffle organised by 'The Friary', Beaully raised funds for Beaully Cares, and another organised by Francis Mackenzie raised £780. These were excellent efforts. A special afternoon event was organised in the Phipps hall in May 2023 to celebrate the Coronation of King Charles the Third. Many volunteers helped, local Councillor Helen Carmichael opened proceedings, the Hall was superbly decorated, and the refreshments much appreciated by all the 72 people present.

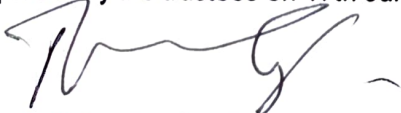
Future plans :

At 30th April 2024, the most important plan was to apply to OSCR to make the Men's Shed a SCIO in its own right, independent of Beaully and District Care Project. As noted above, this was achieved in November 2024 and the hope is that the Mens Shed will move to a larger building in the near future.

Financial review and Reserves policy

For the year ended 30 April 2024, BDCP recorded a surplus on its receipts and payments account of £4,365 (2023 deficit £4,047), comprising a surplus on Unrestricted funds of £5,679 and a deficit on restricted funds of £1,314. At 30 April 2024, BDCP held restricted cash at bank balances (unspent) of £958 (2023 £2,272) comprising: 1) A balance unspent of £21 from the Age Scotland grant of £1,410 awarded during the year ended 30 April 2023 to fund a programme of services and activities for senior citizens to keep them socially connected, following the Covid-19 pandemic, and 2) A balance unspent of £937 from the Co-op Community grant of £1,598 awarded in 2020/21 for the development of a seating area and raised beds in the Community Garden; At 30 April 2024, BDCP held unrestricted cash at bank balances of £26,671. As described in note 8 to the Financial Statements, the trustees have designated £5,000 to a transport fund to act as a contingency fund to meet the costs of future non-routine/exceptional repair costs to the Minibus. This leaves £21,671 of non designated unrestricted funds to carry forward into the year ended 30 April 2025. The trustees consider that at the date of signing these accounts, the charity has adequate reserves to enable it to continue its operations for the foreseeable future, but will continue to monitor and review the designated element of its unrestricted funds going forward.

Approved by the trustees on 17th June 2026 and signed on their behalf by:



James McLardy Chair/Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEAULY AND DISTRICT CARE PROJECT SCIO
FOR THE YEAR ENDED 30 APRIL 2024**

I report on the accounts of the charity for the year ended 30 April 2024 set out on pages 8 to 12.

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 statement

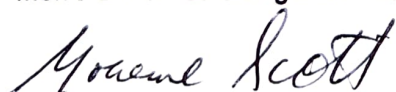
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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 comply with Regulation 9 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.

The matter that has come to my attention is that in the course of my examination of the accounting records of the charity, it was noted that incomplete income records were kept in respect of the recording of cash receipts in the Men's Shed (one of the three divisions of the charity). There was a breakdown in the weekly recording of coffee moneys and sales of work for much of the year and a failure to reconcile the specific breakdown of sums banked. Further, there was no recording/reconciliation of the actual cash balances held at the end of each week or at the year end. In completing the accounts, the year end closing cash balance has been assumed to be Nil. Accordingly, certain figures presented in the accounts are estimated or balancing figures, namely, 'Men's Shed - coffee moneys' (page 10, note 3, £1,600) and 'Men's Shed - sale of garden furniture' (page 10, note 3, £4,558).



Graeme Scott
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Independent Examiner
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**BEAULY AND DISTRICT CARE PROJECT SCIO
STATEMENT OF RECEIPTS AND PAYMENTS**

FOR THE YEAR ENDED 30 APRIL 2024

			2024	2023
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £
Receipts				
Donations and collections		3,744	-	3,744
Grants received	2	-	1,440	1,440
Fundraising	3	4,263	-	4,263
Receipts from charitable activities -	4	9,858	-	9,858
Bank interest		177	-	177
Total receipts		18,042	1,440	19,482
Payments				
Cost of charitable activities -	5	12,363	2,754	15,117
Governance costs	6	-	-	-
Total payments		12,363	2,754	15,117
Surplus/(Deficit) for year		5,679	(1,314)	4,365

**BEAULY AND DISTRICT CARE PROJECT SCIO
STATEMENT OF BALANCES**

AS AT 30 APRIL 2024

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Cash at bank and in hand				
Opening cash at bank and in hand	20,992	2,272	23,264	27,311
(Deficit)/Surplus for year	<u>5,679</u>	<u>(1,314)</u>	<u>4,365</u>	<u>(4,047)</u>
Closing cash at bank and in hand	<u><u>26,671</u></u>	<u><u>958</u></u>	<u><u>27,629</u></u>	<u><u>23,264</u></u>

The restricted fund balance carried forward to future periods, £958 comprises 1) A balance unspent of £21 from the Age Scotland 'Keeping the doors open' grant of £1,410 awarded during the year ended 30/04/23 to fund a programme of services and activities for senior citizens to keep them socially connected, following the Covid-19 pandemic; 2) A balance unspent of £937 from the Co-op Community grant of £1,598 awarded in 2020/21 for the development of a seating area and raised beds in the Community Garden;

Other Assets stated at valuation at 30 April 2024

	£	£	£	£
Fixed Assets				
Minibus	-	6,785	6,785	8,481
Garden shed	-	-	-	-
Polytunnel	-	-	-	-
Printer	-	-	-	-
Current Assets				
Prepayments - vehicle expenses	<u>1,307</u>	-	<u>1,307</u>	<u>1,185</u>
	<u><u>1,307</u></u>	<u><u>6,785</u></u>	<u><u>8,092</u></u>	<u><u>9,666</u></u>

Estimate of Liabilities at end of financial period

Independent Examiner's fees (2 years)	1,320	-	1,320	660
Electricity (Men's Shed)	<u>292</u>	-	<u>292</u>	<u>174</u>
	<u><u>1,612</u></u>	<u><u>-</u></u>	<u><u>1,612</u></u>	<u><u>834</u></u>

Note: The trustees consider that a reasonable approximation of market value of the Minibus at 30 April 2024 is £6,785 (2023 £8,481, allowing for 20% depreciation in value annually on a reducing balance basis, since its acquisition in March 2015 at a cost of £50,548).

The accounts set out on pages 8 to 12 were approved by the Trustees on 17th June 2026 and signed on their behalf by:



Jean Mackie
Treasurer/Trustee

**BEAULY AND DISTRICT CARE PROJECT SCIO
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting Policies

- a) The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b) The accounts have been prepared on a receipts and payments basis.
- c) Nature and purpose of funds
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

			2024	2023
2 Grants received	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<i>Minibus</i>				
Highland Council and Bus Service Operators Grant	-	1,440	1,440	1,567
Age Scotland Grant	-	-	-	1,410
	<u>-</u>	<u>1,440</u>	<u>1,440</u>	<u>2,977</u>

The Highland Council and Bus Service Operators grants were provided specifically to meet the operating expenses of the minibus.

The Age Scotland grant was awarded to fund a programme of services and activities for senior citizens to keep them socially connected.

3 Fundraising

Raffle	760	-	760	-
Events and teas	1,253	-	1,253	-
Community Garden	650	-	650	855
Mens shed - coffee monies	1,600	-	1,600	1,319
	<u>4,263</u>	<u>-</u>	<u>4,263</u>	<u>2,174</u>

4 Receipts from Charitable activities

			2024	2023
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Lunch club	1,822	-	1,822	1,048
Minibus - client contributions	1,701	-	1,701	721
Minibus - drivers contributions	-	-	-	-
Men's Shed - sale of garden furniture	4,558	-	4,558	3,648
Men's Shed - sale of equipment	1,777	-	1,777	-
	<u>9,858</u>	<u>-</u>	<u>9,858</u>	<u>5,417</u>

**BEAULY AND DISTRICT CARE PROJECT SCIO
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 30 APRIL 2024

5 Cost of Charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Lunch Club				
Hall hire and Services	450	231	681	196
Lunch club groceries	467	975	1,442	-
Xmas lunch expenses	419	-	419	-
Health & Safety	-	-	-	135
Training	-	-	-	47
Age Scotland grant programme	-	-	-	100
Covid food parcels	-	-	-	549
	<u>1,336</u>	<u>1,206</u>	<u>2,542</u>	<u>1,027</u>
Vehicle expenses				
Fuel,repairs and services	1,076	855	1,931	1,266
Insurance/Road Tax	1,208	693	1,901	1,743
Health and safety	487	-	487	-
	<u>2,771</u>	<u>1,548</u>	<u>4,319</u>	<u>3,009</u>
Men's Shed				
Refurbishment of Men's Shed roof	-	-	-	230
Men's Shed Membership	-	-	-	-
Purchase of raw materials (cost of goods sold)	2,900	-	2,900	2,833
Electricity (net of contributions)	643	-	643	1,097
Administration	-	-	-	50
Insurance	760	-	760	-
Sundries	111	-	111	-
Charity donation	250	-	250	-
	<u>4,664</u>	<u>-</u>	<u>4,664</u>	<u>4,210</u>
Community Garden				
Irrigation system	-	-	-	3,728
Seating area and raised beds	-	-	-	198
Garden infrastructure, maintenance and plants	1,643	-	1,643	1,549
Fund-raising expenses	-	-	-	-
Refreshments	193	-	193	120
Water charges	345	-	345	-
Miscellaneous expense	331	-	331	33
Allotment rent	150	-	150	35
	<u>2,662</u>	<u>-</u>	<u>2,662</u>	<u>5,663</u>
Other charitable expenditure				
Insurance	137	-	137	111
Posts, printing, stationery, telephone and Web-site	490	-	490	240
Beaully Gala stall	25	-	25	-
Miscellaneous expense	215	-	215	10
Bank charges	63	-	63	38
	<u>930</u>	<u>-</u>	<u>930</u>	<u>399</u>
Total	<u><u>12,363</u></u>	<u><u>2,754</u></u>	<u><u>15,117</u></u>	<u><u>14,308</u></u>

**BEAULY AND DISTRICT CARE PROJECT SCIO
NOTES TO THE ACCOUNTS**

FOR THE YEAR ENDED 30 APRIL 2024

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Independent examiner's fees for the years ended 30 April 2021 and 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,460</u>

7 Trustees remuneration and related party transactions

No other trustees or their connected persons received any remuneration during the year.

	2024 £	2023 £
8 Expenses paid to charity trustees		
Aggregate amount of expenses paid to trustees (out of pocket travel and subsistence expenses)	<u>-</u>	<u>-</u>
Number of charity trustees (or connected persons) paid	<u>None</u>	<u>None</u>

9 Reserves

As shown on the Statement of Balances, unrestricted cash at bank and in hand balances held at 30 April 2024 were £26,671 (2023 £20,992), As part of the charity's Reserves Policy, the trustees have designated £5,000 to a transport fund to act as a contingency fund to meet the costs of future non routine/exceptional repair costs to the Minibus.