BLYTHSWOOD CARE 1993
(Charity Number: SC021848)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2025

BLYTHSWOOD CARE 1993
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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BLYTHSWOOD CARE 1993
LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

D K Laing
R McCallum
J E Ross

LATE PATRON

Lord Mackay of Clashfern KT PC (died 07 July 2026)

REGISTERED OFFICE

Highland Deephaven Industrial Estate
Evanton
Ross-shire
IV16 9XJ

AUDITOR

AAB Audit & Accountancy Limited
Kingshill View
Prime Four Business Park
Kingswells
ABERDEEN
AB15 8PU

BANKERS

Bank of Scotland
2-6 Eastgate
Inverness
IV12 3NA

SOLICITORS

Wright Johnston & Mackenzie LLP
The Green House
Beechwood Park North
Inverness
IV2 3BL

BLYTHSWOOD CARE 1993
TRUSTEES' ANNUAL REPORT

The Trustees present their report and accounts for the year ended 31 December 2025.

Legal and administrative information set out on the previous page forms part of this report. The financial statements comply with current statutory requirements: the 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).

CHARITABLE AIMS

Our charitable purposes are:

- the advancement of the Christian religion
- the relief of sickness and financial hardship and the promotion and preservation of good health, and
- the promotion of education, particularly in the understanding of the Christian religion, by the printing, publishing, production and distribution of Christian literature and literacy materials.

In brief we seek the **"Transforming lives through Christian care for body and soul"**

We want to give more people at home in the UK and across the world, real hope, a true purpose and an exciting future, by sharing the love of Jesus with them in ways which offer an opportunity for changed values and more positive lifestyles.

On this journey our projects:

- Focus on the educational, practical and spiritual needs of the most vulnerable people
- Are managed by capable local leadership
- Are grounded in a strong financial base leading towards self-sustainability

OUR MISSION

Blythswood Care seeks to transform lives through the impact of **education, community action** and the promotion of the **gospel**.

- Blythswood is committed to long-term care projects, enabling disadvantaged children and young people to fulfil their potential through **EDUCATION**.
- We provide practical help for people in their **COMMUNITY** to give them opportunities to provide for themselves.
- Communicating the life-bringing message of the **GOSPEL** of the good news of Jesus Christ having come in to the world is the underlying motivation in all that we do.

OUR VALUES

As a Christian organisation committed to the gospel, we aim to operate to the following values:

Compassion – we are committed to going out of our way to help with the physical, spiritual, or emotional hurts or pains of those in need

Excellence – we seek to provide services to the highest professional standards

Impartiality – we seek to act fairly and sensitively with all, regardless of background or belief, according to their individual needs

Integrity – we are honest and trustworthy and will always seek to do the right thing

Respect – we respect the individual and are committed to equal opportunity for all staff and volunteers

Responsibility – we ensure our actions are always lawful, reasonable, proportionate and necessary

Sustainability – we work towards making every project self-sustaining.

2025 HIGHLIGHTS AND ACHIEVEMENTS

The 2025 highlights and achievements are included within the Trustees' Annual Report of the parent charity, Blythswood Care (Scottish Charity SC048001). Copies of these accounts can be obtained from the website of the Office of the Scottish Charity Regulator www.oscr.org and Companies House, www.gov.uk/government/organisations/companies-house.

RESULTS

The financial statements show no net outgoing resources (2024 - £NIL).

TRUSTEES

The trustees who served during the year were as follows:

D K Laing
R McCallum
J E Ross

The appointment of trustees is at the discretion of the existing trustees.

APPOINTMENT OF NEW TRUSTEES

The existing trustees, together with the Chief Executive, seek to identify potential new trustees with the character, energy, shared vision, skills and experience to provide a positive contribution to the charity and who we consider will be able to help in our development. Potential trustees are given significant exposure to the charity before a decision is made on their appointment.

INDUCTION OF NEW TRUSTEES

A full induction programme is provided for new trustees covering areas that include:

- our vision, mission and values;
- explanations of all of Blythswood's projects and services;
- details of our objectives for our coming year and our strategic plan;
- the roles and responsibilities of trustees under charity law and governance

ORGANISATIONAL STRUCTURE

Blythswood Care 1993 (formerly Blythswood Care) is a trust created by a founding document dated 29 September 1993 (formerly Blythswood Tract Society, constituted by trust deed May 1979). It is a registered charity in Scotland (registration number SC021848). Its objects and powers are set out in its Deed of Trust. The registered office is Highland Deephaven, Evanton, Ross-Shire, IV16 9XJ.

The Chief Executive of the parent charity, Jeremy Ross, together with its Head of Operations, Head of Projects and the Head of Finance handle the day to day running of the charity and together with the Trustees, form the key management of the charity.

RELATED PARTIES

Trustees all gave their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to trustees during the year amounted to £nil (2024 - £nil)

FUTURE PLANS

The charity remains in existence to hold legal title to some of the properties (now beneficially owned by Blythswood Care) and as the prospective recipient of any legacies for the benefit of Blythswood Care's work.

RESERVES POLICY

The trustees keep the level of reserves under regular review. Blythswood was founded on the basis of the Christian belief that a faithful God will supply all our needs. Therefore, the trustees continue to maintain that it is not appropriate to retain significant surpluses.

RISK MANAGEMENT

The trustees are required to produce a statement of policy on risk identification and management, and this has been done to a good and established standard. To support this action the Trustees follow a formal risk management process to access business risks and implement risk management strategies. This involves identifying the types of risks the organisation faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. This process is monitored by the Board quarterly and reviewed annually.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital. Attention has also been focused on non-financial risks arising from fire, health and safety at all the organisations facilities. These risks are managed by ensuring the organisation has robust policies and procedures in place, and regular awareness training for staff working in these operational areas. The trustees also review the central accident book and 'near misses' on a quarterly basis.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity and the charity's auditor is unaware, and

- that each Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charity and the charity's auditor in connection with preparing its report and to establish that the charity and the charity's auditor is aware of that information.

The Trustees' report was approved by the board of Trustees and signed on its behalf.

David K Laing

D K Laing
Chairman

Date: 30 September 2026

BLYTHSWOOD CARE 1993
TRUSTEES' RESPONSIBILITIES STATEMENT

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).

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure of the charity, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departure disclosed and explained in the accounts;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

BLYTHSWOOD CARE 1993
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND MEMBERS OF BLYTHSWOOD CARE 1993

OPINION

We have audited the financial statements of Blythswood Care 1993 (formerly Blythswood Care) (the 'charity') for the year ended 31 December 2025 set out on pages 10 to 15. 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 December 2025 and of the charity's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 "The Financial Reporting standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

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 Auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 Group financial statements.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

The laws and regulations we considered in this context were the Companies Act 2006 and UK Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the company's key performance indicators to meet targets

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness
- Reviewing minutes of meetings of those charged with governance to identify any matters indicating actual or potential fraud

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

USE OF OUR REPORT

This report is made solely to the Company's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members 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 Company and the Company's members for our audit work, for this report, or for the opinions we have formed.



Andrew Shaw (Senior statutory auditor)

for and on behalf of AAB Audit & Accountancy Limited

Kingshill View
Prime Four Business Park
Kingswells
Aberdeen
AB15 8PU
Date: 30 September 2026

AAB Audit & Accountancy Limited is eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

BLYTHSWOOD CARE 1993
PROFIT AND LOSS ACCOUNT – 31 DECEMBER 2025

The charity has not traded during the year or preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither surplus or deficit.

BLYTHSWOOD CARE 1993
BALANCE SHEET – 31 DECEMBER 2025

	2025 £	2024 £
FIXED ASSETS		
Tangible fixed assets	-	-
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	-	-
	-	-
CREDITORS: *amounts falling due within one year*	-	-
NET CURRENT ASSETS	-	-
CREDITORS: *amounts falling due after more than one year*	-	-
NET ASSETS	-	-
FUNDS		
Unrestricted funds	-	-
Restricted funds	-	-
	-	-

The Trustees have prepared the accounts in accordance with Section 44 of the Charities and Trustees Investment (Scotland) Act 2005.

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:

David K Laing

D K Laing
Chairman

Date: 30 September 2026

The notes on pages 12 to 14 form part of the financial statements.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of financial statements preparation

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and charity law.

(b) Status

Blythswood Care 1993 (formerly Blythswood Care) is a trust created by a founding document dated 29 September 1993 (formerly Blythswood Tract Society, constituted by trust deed May 1979).

It is a registered charity, Scottish Charity Number SC021848.

(c) Going concern

The Charity does not trade, other than holding title to properties. The Trustees, having made due and careful enquiry and preparing forecasts, are of the opinion that the charity has adequate working capital to execute its operations over the next 12 months. The Trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result, the Trustees have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

(d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants, including capital grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Donations in kind, for which Blythswood Care 1993 accepts full responsibility for distribution, is included in donated income at its market value when it is distributed, and under expenditure on charitable activities at the same value.

Income from Gift Aid tax reclaims is recognised for any Gift Aid certificates received up to two months after the year end, in relation to donations made prior to the year end.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category and include any irrecoverable VAT. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all the costs on activities undertaken to further the purposes of the charity and their associated support costs.

1. ACCOUNTING POLICIES (continued)

(f) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

(g) Taxation

Income is stated net of Value Added Tax and expenditure includes Value Added Tax where it is not recoverable.

(h) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

(j) Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

(k) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Volunteers

In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised as income nor expense. Refer to the trustee's annual report for more information of the contribution of volunteers.

2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3. TRUSTEE REMUNERATION

The Trustees neither received nor waived any remuneration during the year nor received any reimbursement of expenses (2024 – nil).

4. RELATED PARTY TRANSACTIONS

Throughout the year the Charity was controlled by the Board of Trustees.

The charity has taken advantage of the exemption contained in Financial Reporting Standard 102 from disclosing transactions with parties wholly owned within the same group.