REGISTERED CHARITY NUMBER: SC048355

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for Braemar Care (SCIO)

Braemar Care (SCIO)

Contents of the Financial Statements for the Year Ended 31 March 2026

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Receipts & Payments	6
Statement of Balances	7
Notes to the Financial Statements	8 to 9

Braemar Care (SCIO)

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the eighth year of operations for the year ended 31 March 2026.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's charitable purpose is the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Braemar Care has established a model of care provision for the community of Braemar and Crathie. The Care provision is made in one or a combination of the following ways:

- In conjunction with the Aberdeenshire Health and Social Care Partnership (AHSCP)
- Through self-employed carers
- Through the volunteer network

A Care and Volunteer Services Manager works with the local GP and AHSCP to allocate carers in response to the needs of clients and she also co-ordinates various volunteer activities for care clients as well as other members of the community. She is supported by a Deputy CVSM when she is away or on vacation or we need additional administration.

Braemar Care is a SCIO (A Scottish Charity) that sources Local carers to provide personal care and assistance. We also run a popular Volunteer service, mainly providing lifts to hospital appointments, and a weekly get-together in the Community for a Brew and Blether, and we support the Braemar Resilience Plan and Volunteer Response 'on the day'

We have a Board of eight volunteer trustees. Two co-ordinators (the CVSMs) work part-time to manage the carer rota, monitor carer training and co-ordinate various volunteer services. There are now 12 trained, local carers, mostly deployed via Cornerstone. All are employed by their care clients, insured and choosing to work through Braemar Care and the Self Directed Support (SDS) system. We also maintain a buddy system to support some of the more vulnerable folk who might need a priority visit in a crisis.

We delivered 339 Care Hours in Year 8. This is an increase of 137 hours from last year, mainly due to taking on two new carers, and the new monthly training sessions Erin has developed. There was a decrease in Care from the record highs in the previous year. This is due to fluctuations in the number of clients needing care due to two clients passing, one employing a live-in carer and two being transferred to Care homes. In each case their time at home, in the village was extended by Braemar Care. There was a substantial increase in volunteering particularly in patient transport.

Main achievements

Braemar Care SCIO is 8 years old and can fund 2 more years, at least. We are still growing; with more clients and carers working with us, and we continue to expand our volunteer transport services. We have expanded our Volunteering offer to include dog walking, newspaper delivery, shopping and social trips. We have continued to train carers and volunteers (this year in scenario development) and help to build resilience in the village. The weekly get-together in Kindrochit Court on Fridays for residents and members of the community, Brew 'n' Blether continues to be a very popular addition to our range of volunteer services.

Training

The training budget of Year 8 was wholly supported by the Braemar Community Hydro Fund of £8,091 and we managed the most in-year training to date. This training was beyond the AHSCP mandatory training, which we continue to fund for all Carers, as it is crucial to ensure their competency is maintained. The CSVM established a new process to ensure all carers refresh their basic training. We are looking at further training opportunities, but this depends on the resources we can raise. We are very grateful to have Braemar Community Hydro who will be sponsoring our 2 managers through their SVQ in Social Care over this next year. Thank you.

Braemar Care (SCIO)

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENT AND PERFORMANCE

Transport
Our budgetary pressures were helped this year with a grant of £3,270 from AVA, to cover petrol costs of our Transport service and fund some new social trips for locals. We receive excellent feedback on this popular service. A huge thanks to all our volunteer drivers. We have added 2 new drivers this year, but must recruit more to meet every request and not overload the current team, as demand increases.

Resilience
Braemar Care leads the informal Braemar Resilience Group. Our specific role in BRG has been leading on fundraising and supporting Emergency Resilience planning. We have done this by establishing a Temporary Refuge in the Village Hall and training a cadre of volunteers. This year we purchased a Starlink system for the Village Hall with grant funding of £2,458 received last year, to supply temporary internet / online access in any extended outage.

FINANCIAL REVIEW
The net income for the year amounted to £23,446 and has been dealt with as shown in the Statement of Receipts and Payments. £29,387 of the net income was credited to general funds and £5,941 was debited from restricted funds. The grant of £18,600 from Foundation Scotland was awarded in March 2026 and the grant will be utilized throughout financial year 2026-27.

Funding
We have a goal to raise more funding than outgoings in any year and have met that again. The 2025 plan, to build our own resilience 'cushion 'has now been delivered, through superb work of the Trustees; winning grants and helped by some very generous donations. This means we can be confident that our service offer can be sustained here until 2028 (at least) and we can look at expanding the services we offer.

We have been very fortunate to receive new grants from Braemar Community Hydro, Hugh Fraser, Caroline Spence and Foundation Scotland as well as a 3-year support grant pledge from the Aberdeen Health and Social Care Partnership (AHSCP); our original, founding sponsor. We have also received several private donations; from care-clients, local supporters, including from funeral collections, and from our patients and passengers.

Many thanks to everyone who has awarded or gifted BC funding this year!

Financial Summary
At the end of Year 8 (end March 2026) we had received income of £60,421 mainly from donations and grants and our annual expenditure was £36,975 this leaves £78,803 in our balance at the start of Year 9 (April 2026). Note that a net £1,787 of that sum is ring-fenced for Resilience work with BCC and the Village Hall, as these funds were donated specifically for this cause. A further £2,329 of restricted funds are utilised against volunteer transport costs.

Costs this year have been our highest yet, due to deliberate interventions made on staffing and carer training and a repayment to BCH for underspending their in-year grant. (We could not implement any more training). We made our CSVM an employee and hired some part-time cover for a Deputy CSVM to ensure administrative cover every week of the year. This has added to both our availability and resilience to personnel issues.

Reserves policy
The Charity's policy regarding general reserves is to try to maintain a minimum level equating to twelve months operating costs. The level of reserves at 31 March 2026 are considered to be satisfactory. The Trustees ensure that reserves are available to meet the obligation of all restricted funds. General reserves at 31 March 2026 were £74,687.

FUTURE PLANS

Whilst developing the Carer, Volunteer and Resilience parts of the Charity, new funding from AVA has helped us to develop a series of social trips for piloting over the Summer of 2026.

We have been approached by AHSCP again, who are interested in Braemar Care and we hope to present the structure, financial model and lessons to them soon. We are keen to both help others establish a similar scheme and discuss how AHSCP could support us over a longer time horizon. (From 2028).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and is a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Trustees are nominated by the existing trustees of Braemar Care. One new Trustees has joined (Dr Colin Hunter) and none have left this year, so we currently have 8 trustees.

Risk Management

Trustees: - Whilst like all Volunteer community ventures, we need to keep the energy and momentum in our Board, we are lucky to have a good group of active Trustees. A rotating chair model also means many trustees have a deeper knowledge of the Charity. However, we do need to encourage 1 or 2 new folk to join and help refresh the group.

Marketing - Even after 8 years, many local people don't know enough about how we might help and some still see us as a 24 hr emergency service. We are also expanding our offer and we need to advertise this more widely.

Client Demand - This is difficult to forecast. Demographics and the local Health service would suggest demand will continue to rise. In practice, we have seen our highest and almost lowest demand for care recently. Some clients have moved to care homes and some have passed away. We have been able to keep them at home for as long as practicable - a primary goal of the charity.

It is of note that while we may have fewer clients, they each tend to need more help (several up to 4 visits per day). We have also seen a huge increase in the need for volunteer drivers and domestic help requests.

My thanks to the Board of Trustees for their time and support. A huge thanks to Erin and Morven for all they do making the charity so impactful in the village and of course, to each Carer and every Volunteer working with us. Without all of these people, we could not sustain this vital service.

Braemar Care (SCIO)

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC048355

Principal address
Braemar Health Centre
St Andrews Terrace
Braemar
Aberdeenshire
AB35 5WR

Trustees

T Garlick	Chair
M MacKay	Treasurer
A Blueman	Secretary
D Cruickshank	
N Mardall	
F Mavor	
J Gibson	
C Hunter	

Independent examiner
G Metcalfe

Bank
Bank of Scotland
The Direct Business Bank
PO Box 1000
BX2 1LB

Approved by order of the board of trustees on 27 August 2026 and signed on its behalf by:

T Garlick - Trustee

Independent Examiner's Report to the Trustees of Braemar Care (SCIO)

I report on the accounts for the period 1 April 2025 to 31 March 2026 set out on pages six to nine.

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 (as amended). 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 the course of 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.



Gillian Metcalfe (ACCA)
12 Balnellan Place
Braemar
Aberdeenshire
AB35 5YZ

Date: 27 August 2026

Braemar Care (SCIO)

Statement of Receipts and Payments
for the Year Ended 31 March 2026

		Unrestricted fund £	Restricted fund £	Year Ended 31.3.26 Total funds £	Year Ended 31.3.25 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations	4	10,209	-	10,209	9,678
Gift Aid		-	-	-	814
Grants	5	27,600	20,361	47,961	19,958
Fundraising		272	-	272	-
Charitable Activities	6	1,979	-	1,979	1,015
Total		40,060	20,361	60,421	31,465
EXPENDITURE ON					
Raising Funds		-	-	-	85
Charitable Activities	7	10,673	26,302	36,975	28,097
Purchases of Fixed Assets		-	-	-	4,001
Total		10,673	26,302	36,975	32,183
NET INCOME/(EXPENDITURE)		29,387	(5,941)	23,446	(718)
RECONCILIATION OF FUNDS					
Total funds brought forward		45,300	10,057	55,357	56,075
TOTAL FUNDS CARRIED FORWARD		74,687	4,116	78,803	55,357

Braemar Trust (SCIO)

Statement of Balances
At 31 March 2026

	Unrestricted fund	Restricted fund	2026 Total funds	2025 Total funds
	£	£	£	£
CASH FUNDS				
Cash and bank balances at start of year	45,300	10,057	55,357	56,075
Surplus/(deficit) shown on receipts and payments account	29,387	(5,491)	23,446	(718)
Cash and bank balances at end of year	74,687	4,116	78,803	55,357

The financial statements were approved by the Board of Trustees on 27 August 2026 and were signed on its behalf by:

T Garlick -Trustee

M MacKay -Trustee

1. Basis of preparing the financial statements

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

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. The restricted funds are represented by £1,787 of grants and donations for the Community Resilience project and transport funding of £2,329. These funds will be drawn down as required.

3. Related Party Transactions

No remuneration was paid to the trustees or any connected persons during the financial period. Three trustees were reimbursed for volunteer mileage during the year; £206 (2025 - £362) and no trustees made donations to the charity during the year (2025 - 3 totalling £360).

Erin Macalpine, who is employed by the charity as Care Manager, is the daughter of Maggie MacKay, a trustee of the charity. During the year, Erin Macalpine received gross remuneration totaling £15,014 (2025: £nil) and employer pension contributions of £263 (2025: £nil). This employment and remuneration were fully authorised under the charity's governing document and Maggie MacKay took no part in the decision-making or approval process regarding this appointment or salary setting. No amounts were outstanding at the year-end (2025: £Nil).

4. Donations

	Year Ended 31/03/26 £	Year Ended 31/03/25 £
Raizer donations	-	3,897
Braemar Royal Highland Charity	4,000	2,000
Miscellaneous donations	6,209	3,781
	10,209	9,678

5. Grants

	Year Ended 31/03/26 £	Year Ended 31/03/25 £
Foundation Scotland	18,600	-
AHSCP	9,000	9,000
Braemar Community Hydro Fund	8,091	5,000
Caroline Spence	6,000	
Hugh Fraser Foundation	3,000	
AVA	3,270	3,500
Aberdeenshire Council Resilience Fund	-	2,458
	47,961	19,958

6. Charitable Activities Income

	Year Ended 31/03/26	Year Ended 31/03/25
	£	£
Private care receipts	1,979	1,015
	1,979	1,015

7. Charitable Activities Expenses

	Year Ended 31/03/26	Year Ended 31/03/25
	£	£
Travel	2,966	2,453
Telephone	555	565
Post, Stationery & Advertising	102	599
Insurance	1,005	942
Resilience Expenses	3,250	1,737
Training	4,937	2,848
Accountancy	180	-
Sundry Expenses	2,406	2,185
Carer Supplies	278	323
Private and emergency care	2,035	1,115
Training Officer	-	1,032
Carer Co-ordination/Management	19,261	14,298
	36,975	28,097