REGISTERED COMPANY NUMBER: CS001105 (Scotland)
REGISTERED CHARITY NUMBER: SC043906

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 April 2025

for

Beauly And District Care Project

Mackay & Co CA
3 Fodderty Way
Dingwall
Ross-shire
IV15 9XB

Contents of the Financial Statements for the Year Ended 30 April 2025

Report of the Trustees
for the Year Ended 30 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 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
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 whom the facilities or activities are primarily intended.

Activities
The charity provides the following activities and facilities:

A lunch club in Beauly

A wheel chair accessible minibus, with passenger assistant, to help transport to and from the lunch club and other activities, supported by a volunteer drivers scheme.

A weekly walking group in conjunction with Paths for All, with a shorter walk on a different day in the summer months.

A Men's Shed

A Community Garden

ACHIEVEMENTS AND PERFORMANCE

Achievements, performance and future plans

The year has been very successful for the charity. The following is a summary of the main achievements for the charity during the financial year:

The Lunch club is now held monthly, in the local church hall. Between 30 and 40 people, many living on their own, attend for a two course meal, a social gathering followed by musical entertainment which people can join in with as appropriate. It is an important social event in Beauly for people who cannot get out of the house very often and many friendships are formed. An excellent cook, volunteers, and musicians offering their time and skills freely, make all this possible.

Occasional afternoon teas, or extra lunches are organised for special occasions, eg the King's Coronation, and have been atteneded by 70 to 80 people.

Transport

Lack of transport is a major problem for older people, especially for those who do not have friends or relatives nearby, or who are now unable to drive. The minibus we have is used for collecting and returning people who cannot otherwise travel to the lunch, senior citizens meetings and outings, along with shopping trips before Christmas and trips on the local canal.

The minibus has done a low mileage, but is now over 10 years old, maintenance is getting more expensive, and from next year checks will be required every 6 weeks rather than 10 weeks. We have discussed how to replace it eventually. Annual mileage is not enough to qualify for the CTA grant for new electric minibuses, so we may have to go for a second hand diesel one in due course.

Weekly walks have continued since 2015, only missing weeks where there is dangerous ice on paths, car parks and pavements. Even then there could be a social meeting in a cafe. Between 20 and 30 attend these walks which help people make connections as well as improving their confidence and fitness. We have about 30 walks to choose from in the local area, car sharing where we can, led by and assessed by trained walk leaders. in the last few years shorter walks on a different day have been added through the warmer months with up to a dozen attending. Proposed walks are published in advance so people can see wether they want to attend any particular day.

The Beauly Men's Shed was set up in a temporary office building that the Beauly Shinty Club no longer required for training. It's main function is as much a place that men come and socialise as well as working on mainly wood working projects. It has been of huge benefit particularly to men living alone and needing to make new friends in a safe and welcoming place, and and being able to learn new skills from the considerable pool of talent available. We have Open days twice a year at which items are sold to raise funds. This means that we are financially stable at present, with about 25 active members.

However the shed is now too small for more than about 5-6 people to work safely in. To address this we are communicating with the Beauly and Kilmorack Community Trust to work together to fund-raise eventually for a new shed. To make this easier it was decided to become SCIO separate from BDCP, and we were incorporated as a new charity SC053775 on 13/11/24, with six Trustees, and a new Constitution. From then the annual TAR will be a separate document for submission to OSCR.

The Community Garden was established in June 2015 as part of Beauly Cares, sharing the same charitable purposes, but having a separate bank account, although combined with the main BDCP account for the TAR. It is on a large allotment rented from Lovat Estates who own the land. Initially it was a wilderness of weeds and underlying rubbish.

Help in clearing it and establishing paths and beds was offered by SSE, for which we are grateful. Since then grants and fundraising by Open days have enabled a flourishing and productive garden to be maintained. Produce is sold locally and distributed to gardeners if there is surplus. There is a tool shed, greenhouse, covered seating areas, composting area, a sensory garden, raise beds for vegetables and various fruit trees, and a stand pipe for watering in dry weather. The only thing on the horizon is that Lovat estates have advised that they may want to develop the site for housing at some stage. They would provide the garden with another area if this happened, but it would be a huge amount of work and it does make further investment in the current garden a bit risky.

Website

Although BDCP have been paying someone to operate this for us for some years, nothing has actually been added for a long time. Therefore a decision was made to stop our payments, and we are in the process of finding another provider at a reasonable price.

Future Plans:

A new website

Thinking about how to replace the minibus in due course

Safeguarding training

Continuing to recruit and train more minibus drivers

Explore further fund raising opportunities

FINANCIAL REVIEW

Financial position

The charity made a net loss of £6,434, during the year compared to a net profit of £4,365 (2024). This is mainly due to a drop in income received from trading activities and the segregation of Beauly Men's Shed in November 2024. This leaves an unrestricted reserves balance of £23,984, as well as a restricted reserve balance of £3,691 to carry forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Beauly and district Care Project was incorporated as a SCIO on 3rd April 2013 and is governed by it's constitution. The trustees are responsible for administering the SCIO in accordance with OSCR regulations.

Recruitment and appointment of trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CS001105 (Scotland)

Registered Charity number
SC043906

Registered office
Upper Aultvaich
Beauly
Inverness
IV4 7AN

Trustees

Independent Examiner
Mackay & Co CA
3 Fodderty Way
Dingwall
Ross-shire
IV15 9XB

Approved by order of the board of trustees on 24 September 2026 and signed on its behalf by:

J McLardy - Trustee

Independent examiner's report to the trustees of Beauly And District Care Project ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ricky Finlayson CA

Mackay & Co CA
3 Fodderty Way
Dingwall
Ross-shire
IV15 9XB

Date: ....

Statement of Financial Activities for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,211	-	2,211	3,744
Charitable activities					
Highland Council - Service operators grant		-	1,461	1,461	1,440
Other trading activities	2	7,465	-	7,465	14,121
Other income		194	-	194	177
Total		9,870	1,461	11,331	19,482
EXPENDITURE ON					
Charitable activities					
Lunch Club		2,387	-	2,387	2,542
Vehicle		-	5,513	5,513	4,319
Men's Shed		227	-	227	4,664
Community Garden		1,499	-	1,499	2,662
Charitable expenditure		(892)	-	(892)	930
Gala Afternoon		780	-	780	-
Other		8,251	-	8,251	-
Total		12,252	5,513	17,765	15,117
NET INCOME/(EXPENDITURE)		(2,382)	(4,052)	(6,434)	4,365
RECONCILIATION OF FUNDS					
Total funds brought forward		26,366	7,743	34,109	29,744
TOTAL FUNDS CARRIED FORWARD		23,984	3,691	27,675	34,109

The notes form part of these financial statements

Balance Sheet
30 April 2025

	Notes	Unrestricted fund £	Restricted fund £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	5	-	6,785	6,785	6,785
CURRENT ASSETS					
Prepayments and accrued income		1,307	(198)	1,109	1,307
Cash at bank and in hand		23,337	(2,896)	20,441	27,629
		24,644	(3,094)	21,550	28,936
NET CURRENT ASSETS		24,644	(3,094)	21,550	28,936
TOTAL ASSETS LESS CURRENT LIABILITIES		24,644	3,691	28,335	35,721
ACCRUALS AND DEFERRED INCOME	6	(660)	-	(660)	(1,612)
NET ASSETS		23,984	3,691	27,675	34,109
FUNDS	7				
Unrestricted funds				23,984	26,366
Restricted funds				3,691	7,743
TOTAL FUNDS				27,675	34,109

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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Balance Sheet - continued
30 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2026 and were signed on its behalf by:

J McLardy - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Taxation
The charity is exempt from corporation 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.

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2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Fundraising events	2,281	4,263
Charitable activities	4,282	9,858
Craft sales	902	-
	7,465	14,121

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,744	-	3,744
Charitable activities			
Highland Council - Service operators grant	-	1,440	1,440
Other trading activities	14,121	-	14,121
Other income	177	-	177
Total	18,042	1,440	19,482
EXPENDITURE ON			
Charitable activities			
Lunch Club	1,336	1,206	2,542
Vehicle	2,771	1,548	4,319
Men's Shed	4,664	-	4,664
Community Garden	2,662	-	2,662
Charitable expenditure	930	-	930
Total	12,363	2,754	15,117
NET INCOME/(EXPENDITURE)	5,679	(1,314)	4,365

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	20,687	9,057	29,744
TOTAL FUNDS CARRIED FORWARD	26,366	7,743	34,109

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 May 2024 and 30 April 2025	6,785
NET BOOK VALUE	
At 30 April 2025	6,785
At 30 April 2024	6,785

6. ACCRUALS AND DEFERRED INCOME

	30.4.25 £	30.4.24 £
Accruals and deferred income	660	1,612

7. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	26,366	(2,382)	23,984
Restricted funds			
Restricted Fund	7,743	(4,052)	3,691
TOTAL FUNDS	34,109	(6,434)	27,675

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,870	(12,252)	(2,382)
Restricted funds			
Restricted Fund	1,461	(5,513)	(4,052)
TOTAL FUNDS	11,331	(17,765)	(6,434)

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted fund	20,687	5,679	26,366
Restricted fund			
Restricted Fund	9,057	(1,314)	7,743
TOTAL FUNDS	29,744	4,365	34,109

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	18,042	(12,363)	5,679
Restricted fund			
Restricted Fund	1,440	(2,754)	(1,314)
TOTAL FUNDS	19,482	(15,117)	4,365

continued...

7. MOVEMENT IN FUNDS - continued

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted fund	20,687	3,297	23,984
Restricted fund			
Restricted Fund	9,057	(5,366)	3,691
TOTAL FUNDS	29,744	(2,069)	27,675

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	27,912	(24,615)	3,297
Restricted fund			
Restricted Fund	2,901	(8,267)	(5,366)
TOTAL FUNDS	30,813	(32,882)	(2,069)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,211	3,744
Other trading activities		
Fundraising events	2,281	4,263
Charitable activities	4,282	9,858
Craft sales	902	-
	7,465	14,121
Charitable activities		
Grants	1,461	1,440
Other income		
Bank interest receivable	194	177
Total incoming resources	11,331	19,482
EXPENDITURE		
Charitable activities		
Rates and water	(167)	345
Insurance	1,485	897
Light and heat	(30)	643
Postage and stationery	22	490
Advertising	220	-
Sundries	-	111
Hall Hire and Services	503	681
Lunch club groceries	984	1,442
Xmas lunch expenses	774	419
Fuel, repairs and services	3,141	1,931
Insurance/road tax	-	1,902
Health and safety	641	486
Purchase of raw materials	-	2,900
Charitable donations	100	250
maintenance and plants	-	1,643
Refreshments	-	193
Miscellaneous expenses	578	546
Allotment rent	150	150
Beauly Gala stall	274	25
Bank charges	(988)	63
Carried forward	7,687	15,117

Beauly And District Care Project

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	£	£
Charitable activities		
Brought forward	7,687	15,117
Lunch club - gifts	150	-
Gala Afternoon tea expenses	506	-
Training	424	-
Plant,compost and bark	628	-
Gifts	43	-
Independent examiner fees	(660)	-
volunteers lunch	479	-
Tools	145	-
Materials	87	-
Stall Hire	25	-
	9,514	15,117
Other		
Men's Shed transferred expense	8,251	-
Total resources expended	17,765	15,117
Net (expenditure)/income	(6,434)	4,365

This page does not form part of the statutory financial statements