

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
KINLOCHBERVIE COMMUNITY CARE GROUP

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

KINLOCHBERVIE COMMUNITY CARE GROUP

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FOR THE YEAR ENDED 31ST MARCH 2025**

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KINLOCHBERVIE COMMUNITY CARE GROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 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 and aims

The aim of the Group is to promote the health and welfare of older and disabled people in Kinlochbervie and the surrounding area. We achieve this by providing a centre, known as Taigh Ceilidh or the Ceilidh House, where people can meet for activities, conversation and lunch thus helping to alleviate social isolation which is often experienced in a scattered community with poor transport.

The object of the Group is to promote the welfare of the Centre users in a manner which is now or hereinafter may be deemed by law to be charitable by:- a. To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by promoting the health and welfare of older and disabled people in Kinlochbervie and surrounding area to help alleviate social isolation. b. By the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the person for whom the facilities or activities are primarily intended.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The centre is now providing all services, we are open Monday as a warm safe space, Tuesday as an open day with a light lunch provided and Wednesday and Friday for lunch and activities. We provide up to 15/16 meals on a Wednesday 15/16 on a Friday plus between 10 and 12 take away meals @ £4.00 per person on a Wednesday and Friday for those who cannot access the centre. This is delivered by volunteers.

The centre also provides a Hairdresser, Private Podiatrist, Church Services, Reflexology, visits from CAB and Connecting Carers and local NHSH nurses as well as shower facilities which can be accessed by the local carers and nurses.

We work extra closely with the health centre next door to identify the most vulnerable in the Kinlochbervie and surrounding areas. These referrals allowed us to open-up the meals on wheels service to people that did not attend the centre for various reasons. Although now we are currently only allocating meals and wheels to the most needy and vulnerable. The cost of running the meals and wheels service is allocated from our funding grant.

We are very fortunate to be able to rely on the services of the Kinlochbervie subsidised Taxi, the Durness Dial-a-Bus and the North West Community Bus to provide transport to and from the Centre. We are very grateful to all the drivers for the excellent and friendly service provided.

We also heavily relied on these services for the delivery of the meals and had a bank of volunteers to help us run the centre as well.

The Centre is leased from the NHS HIGHLAND

We agreed and signed a Service Delivery Contract with the Highland Health Board starting 1st April 2014.

The Group employs two part time staff, and one full time. Consisting of a Manager and two assistants. Holiday and sickness relief are covered by volunteers. We also support 4 young vulnerable adults in the centre, they play a big part of our week with various activities we are grateful for the happy and friendly atmosphere all staff and volunteers provide.

The Management Committee have four meetings per year, one of which is preceded by the Annual General Meeting. At each meeting the committee receive an update from the Chairperson and the co-ordinator.

FINANCIAL REVIEW

Financial position

The annual accounts to 31/03/2025 show a profit of £2,263 (2024: £7,755) for the year.

Unrestricted funds at 31/03/2024 are £33,142 (2024: £30,879). This puts the association in a strong position going forward and able to cope with the short term expenses and liabilities.

KINLOCHBERVIE COMMUNITY CARE GROUP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

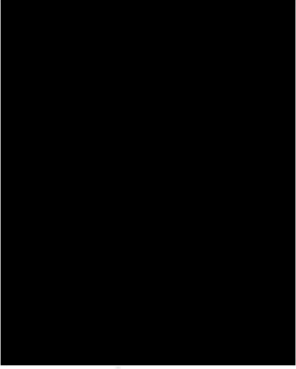
Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC017763

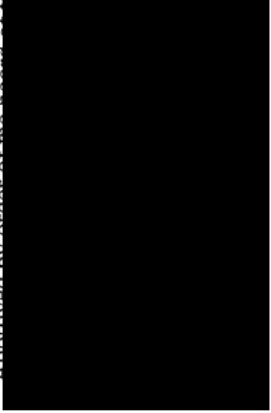


Independent Examiner



Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

Approved by order of the Trustees on 12th November 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINLOCHBERVIE COMMUNITY CARE GROUP

I report on the accounts for the year ended 31st March 2025 set out on pages four to ten.

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. 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 connection with 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.

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

12th November 2025

KINLOCHBERVIE COMMUNITY CARE GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

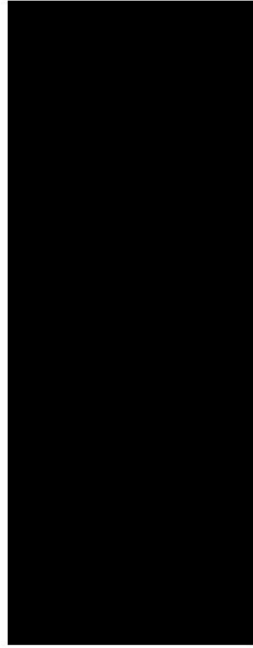
	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		69,916	57,415
Other trading activities	3	12,162	13,944
Total		<u>82,078</u>	<u>71,359</u>
EXPENDITURE ON			
Raising funds		45,430	36,398
Charitable activities			
Community Care			
Total		<u>34,385</u>	<u>27,206</u>
		<u>79,815</u>	<u>63,604</u>
NET INCOME		2,263	7,755
RECONCILIATION OF FUNDS			
Total funds brought forward		30,879	23,124
TOTAL FUNDS CARRIED FORWARD		<u>33,142</u>	<u>30,879</u>

KINLOCHBERVIE COMMUNITY CARE GROUP

BALANCE SHEET 31ST MARCH 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		35,620	34,312
CREDITORS			
Amounts falling due within one year	6	(2,478)	(3,433)
NET CURRENT ASSETS		<u>33,142</u>	<u>30,879</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,142	30,879
NET ASSETS		<u>33,142</u>	<u>30,879</u>
FUNDS	7		
Unrestricted funds		33,142	30,879
TOTAL FUNDS		<u>33,142</u>	<u>30,879</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th November 2025 and were signed on its behalf by:



KINLOCHBERVIE COMMUNITY CARE GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. FIXED ASSETS

No detailed register of the group's Fixtures, Fittings & Equipment, has been maintained, and any purchases have been treated as revenue expenditure. They have been informally valued by the management committee at £6,000 as at 31 March 2024, and are insured at a replacement Vat inclusive value of £58,000.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Taxation

The charity is exempt from 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.

3. OTHER TRADING ACTIVITIES

Facility Income
Income from Provision of Meals
Supper Club

	2025	2024
	£	£
	1,060	2,515
	10,849	11,429
	253	-
	<u>12,162</u>	<u>13,944</u>

KINLOCHBERVIE COMMUNITY CARE GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	57,415
Other trading activities	13,944
Total	71,359
EXPENDITURE ON	
Raising funds	36,398
Charitable activities	
Community Care	27,206
Total	63,604
NET INCOME	7,755
RECONCILIATION OF FUNDS	
Total funds brought forward	23,124
TOTAL FUNDS CARRIED FORWARD	30,879

KINLOCHBERVIE COMMUNITY CARE GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025	2024
£	£
2,478	3,433
<u> </u>	<u> </u>

Other creditors

7. MOVEMENT IN FUNDS

At 1.4.24 £	Net movement in funds £	At 31.3.25 £
30,879	2,263	33,142
<u> </u>	<u> </u>	<u> </u>
30,879	2,263	33,142
<u> </u>	<u> </u>	<u> </u>

Unrestricted funds
Unrestricted

TOTAL FUNDS

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

Incoming resources £	Resources expended £	Movement in funds £
82,078	(79,815)	2,263
<u> </u>	<u> </u>	<u> </u>
82,078	(79,815)	2,263
<u> </u>	<u> </u>	<u> </u>

Unrestricted funds
Unrestricted

TOTAL FUNDS

Comparatives for movement in funds

At 1.4.23 £	Net movement in funds £	At 31.3.24 £
23,124	7,755	30,879
<u> </u>	<u> </u>	<u> </u>
23,124	7,755	30,879
<u> </u>	<u> </u>	<u> </u>

Unrestricted funds
Unrestricted

TOTAL FUNDS

KINLOCHBERVIE COMMUNITY CARE GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

7. MOVEMENT IN FUNDS - continued

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

Unrestricted funds Unrestricted	Incoming resources £	Resources expended £	Movement in funds £
	71,359	(63,604)	7,755
TOTAL FUNDS	<u>71,359</u>	<u>(63,604)</u>	<u>7,755</u>

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

Unrestricted funds Unrestricted	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
	23,124	10,018	33,142
TOTAL FUNDS	<u>23,124</u>	<u>10,018</u>	<u>33,142</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

Unrestricted funds Unrestricted	Incoming resources £	Resources expended £	Movement in funds £
	153,437	(143,419)	10,018
TOTAL FUNDS	<u>153,437</u>	<u>(143,419)</u>	<u>10,018</u>

KINLOCHBERVIE COMMUNITY CARE GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

KINLOCHBERVIE COMMUNITY CARE GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	69,916	57,415
Other trading activities		
Facility Income	1,060	2,515
Income from Provision of Meals	10,849	11,429
Supper Club	253	-
	<u>12,162</u>	<u>13,944</u>
Total incoming resources	82,078	71,359
EXPENDITURE		
Other trading activities		
Wages	45,430	36,398
Charitable activities		
Insurance	1,632	617
Groceries	11,415	10,812
Heat, Light and Power	9,712	11,438
Telephone and Internet	505	782
Transport	2,358	637
Administration	1,485	753
Activities	399	309
Sundry Expenses	1,679	1,417
Furniture and Fittings	5,200	441
	<u>34,385</u>	<u>27,206</u>
Total resources expended	79,815	63,604
Net income	2,263	7,755