

**BEAULY AND DISTRICT CARE PROJECT SCIO**  
**SCOTTISH CHARITY NUMBER: SC043906**  
**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**GRAEME SCOTT & CO**  
**CHARTERED ACCOUNTANTS**  
**INVERNESS**

1

**BEAULY AND DISTRICT CARE PROJECT SCIO  
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED TO 30 APRIL 2023**

**CONTENTS**

	Page
Trustees Annual Report.	2
Independent Examiner's Report	6
Statement of Receipts and Payments	7
Statement of Balances	8
Notes to the accounts	9

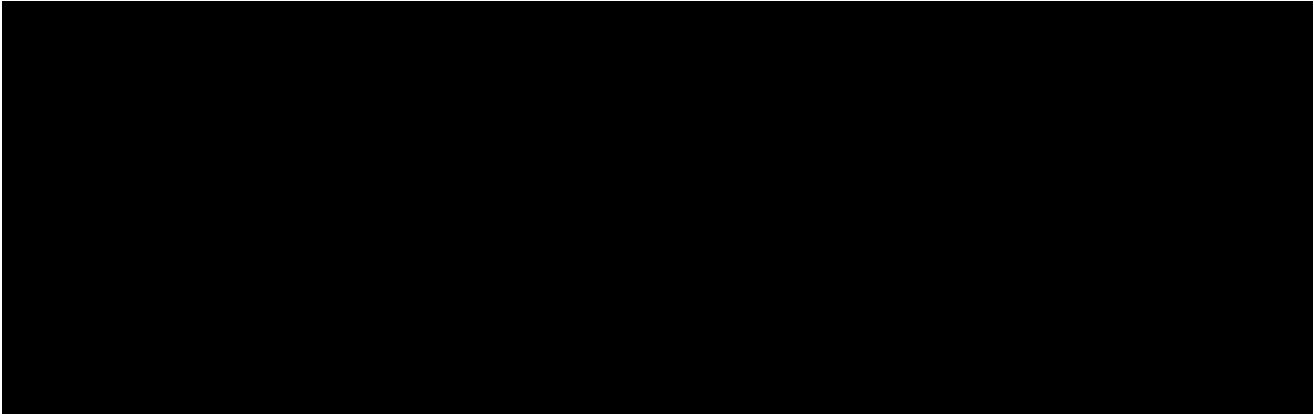
**BEAULY AND DISTRICT CARE PROJECT SCIO  
TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED TO 30 APRIL 2023**

The trustees present their report together with the financial statements for the year ended 30 April 2023.

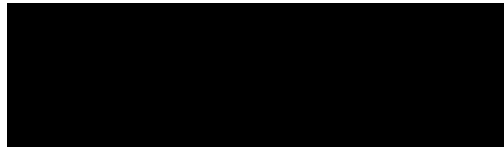
**Reference and Administrative information**

**Scottish Charity Number** SC043906



The above list contains all appointments and resignations since 1 May 2022 up to date of signing the accounts.

**Contact address**



**Bankers**

The Royal Bank of Scotland  
Dingwall (A) Branch  
High Street  
Dingwall  
IV15 9HF

**Independent Examiner**



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 2023 CONTINUED

#### Structure, governance and management

##### ***Governing document and management***

The Beauly 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 weekly lunch club in Beauly.
- 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

##### **Achievements, performance and future plans**

It has been another challenging year for the charity, due to Covid restrictions remaining in place for part of the year. The following is a summary of the main achievements of the charity during the financial year:

##### **- Lunch Club**

The Lunch club was able to resume in October 2022. It is now on the first Monday of every month, but it is hoped the frequency can be increased when a new cook is found. About 30 people are attending, a two course meal is provided, with musical entertainment after that. It remains an important social event for the older residents of Beauly, many of whom live alone. It is organised by some of the Trustees and a willing group of volunteers.

##### **- Transport**

The minibus, a VW Crafter with 14 seats, with hydraulic rear lift and space for 2 wheelchairs, is now 8 years old, but remains in good condition with relatively low mileage for its age. Since the Lunch club resumed in October 2022, the bus has again been used to collect people who cannot easily travel and is used by the Senior Citizens, for their social gatherings and sometimes outings. In addition there have been 4 outings to the Seagull Trust, a charity that runs a boat adapted for disabled people on the canal in Inverness. Shopping trips are put on before Christmas for older people, and as in past years, the bus was used for the Christmas shopping bag deliveries.

## BEAULY AND DISTRICT CARE PROJECT SCIO TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED TO 30 APRIL 2023 CONTINUED

#### Achievements, performance and future plans continued

##### - **Walking Group**

The Walking Group has had a very successful year with about 20 people attending each week. It has significant social, physical and mental health benefits, with walkers clearly feeling fitter, more confident, and able to meet new people.

##### - **Men's Shed**

The Men's Shed movement started in Australia as a plan to improve the mental and physical health of mainly retired men, and it has been shown convincingly since then that it has transformed many people's lives. Since then it has spread to many other countries including Scotland where the benefits have been confirmed.

The Shed is thriving. It had to close for some parts of the year due to Covid restrictions, but re-opened with appropriate precautions, and has since seen an increase in numbers attending. At times the Shed is getting to full capacity and there are on going discussions as to how we might expand. There have been 2 successful Open days through the year when we have raised funds by selling products made in the Shed. Items, including benches, chairs, bird boxes and turned items, are made or repaired, along with a host of other projects. Work was done in Beaully Square, and sometimes in the School garden or Community Garden. A discussion group in the separate portacabin has been enjoyable and informative.

##### - **Community Garden**

As noted in past years, the Community Garden received a Community Fund grant from the Co-op in April 2021 of £1,598, for the development of the area to the right of the entrance gate, and specifically to include a seating area, raised beds and replacement of rotting fence posts. An unspent balance of £1,135 was brought forward into this year. A further £198 was spent during the year, leaving £937 to be carried forward towards project expenditure in future years. During the year ended 30 April 2022, the Co-op awarded a Community Fund grant of £4,476 for improvement of the Community Garden. An unspent balance of £3,237 was brought forward into this year. All of this was applied during the year to obtaining a water connection and installing a standpipe and boundary box, making it possible to water the garden adequately in dry weather. .

The Community Garden volunteers kept the garden productive and colourful during the year, as well as providing a social venue. Produce is donated to the Lunch Club and sometimes to the wider community. There was a very successful Open day in August 2022, attended by 120 people.

##### **Jubilee Tea**

- 72 people enjoyed an excellent tea in the Phipps hall in Beaully in June 2022. Since this was relatively soon after the end of major covid restrictions, people were especially keen to socialise and catch up with their friends and neighbours. Our local Councillor, [REDACTED] opened proceedings and welcomed the guests. Everyone received a Peace Lily, mostly provided by Simpsons Garden Centre.

**BEAULY AND DISTRICT CARE PROJECT SCIO  
TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED TO 30 APRIL 2023 CONTINUED**

**Achievements, performance and future plans continued**

BDCP continues to have ongoing communication with many organisations. During the year, which included the lifting of Covid restrictions, BDCP has continued to review its various activities and broadly speaking has been able to resume all services in line with its Development Plan.

**Future plans** include:

- 1) To increase the frequency of the Lunches, perhaps initially to twice monthly, and then maybe to weekly again. This is partly dependent on whether we can find a new cook, as we lost the previous one during the covid pandemic.
- 2) To develop plans for the future of the Men's shed, which is getting rather small for the number of people attending.

**Financial review and Reserves policy**

For the year ended 30 April 2023, BDCP recorded a deficit on its receipts and payments account of £4,046 (2022 deficit £2,441), comprising a deficit on Unrestricted funds of £1,373 and a deficit on restricted funds of £2,674. At 30 April 2023, BDCP held restricted cash at bank balances (unspent) of £2,272 (2023 £4,946) comprising: 1) A balance unspent of £1,310 from the Age Scotland grant of £1,410 awarded during the year 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; and 3) A balance of unspent restricted donations of £25 to provide shopping boxes to senior citizens and other vulnerable persons during the covid pandemic. At 30 April 2023, BDCP held unrestricted cash at bank balances of £20,992. As described in note 8 to the Financial Statements, the trustees have designated £10,000 of these funds towards a potential future building project (a Care Home in Beaulieu) and £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 £5,992 of non designated unrestricted funds to carry forward into the year ended 30 April 2023. 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 29 April 2024 and signed on their behalf by:

 Chair/Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BEAULY AND DISTRICT CARE PROJECT SCIO**

**FOR THE YEAR ENDED 30 APRIL 2023**

I report on the accounts of the charity for the year ended 30 April 2023 set out on pages 7 to 11.

**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

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.

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

Date: 29 April 2024

**BEAULY AND DISTRICT CARE PROJECT SCIO  
STATEMENT OF RECEIPTS AND PAYMENTS**

**FOR THE YEAR ENDED 30 APRIL 2023**

		Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	Note	£	£	£	£
Receipts					
Donations and collections		1,084	-	1,084	575
Grants received	2	-	2,977	2,977	6,080
Fundraising		2,174	-	2,174	798
Bank interest		69	-	69	3
Receipts from charitable activities -	3	5,417	-	5,417	1,179
Total receipts		8,744	2,977	11,721	8,635
Payments					
Cost of charitable activities -	4	8,657	5,651	14,308	10,476
Governance costs	5	1,460	-	1,460	600
Total payments		10,117	5,651	15,768	11,076
(Deficit)/Surplus for year		(1,373)	(2,674)	(4,047)	(2,441)



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

**AS AT 30 APRIL 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
	£	£	£	£
<b>Cash at bank and in hand</b>				
Opening cash at bank and in hand	22,365	4,946	27,311	29,752
(Deficit)/Surplus for year .	<u>(1,373)</u>	<u>(2,674)</u>	<u>(4,047)</u>	<u>(2,441)</u>
Closing cash at bank and in hand	<u><u>20,992</u></u>	<u><u>2,272</u></u>	<u><u>23,264</u></u>	<u><u>27,311</u></u>

The restricted fund balance carried forward to future periods, £2,272 comprises 1) A balance unspent of £1,310 from the Age Scotland 'Keeping the doors open' grant of £1,410 awarded during the year 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; and 3) A balance of unspent restricted donations of £25 to provide shopping boxes to senior citizens and other vulnerable persons during the covid pandemic.

**Other Assets stated at valuation at 30 April 2023**

**Fixed Assets**

Minibus	-	8,481	8,481	10,601
Garden shed	-	-	-	-
Polytunnel	-	-	-	-
Printer	-	-	-	-

**Current Assets**

Prepayments - vehicle expenses	<u>1,185</u>	<u>-</u>	<u>1,185</u>	<u>1,124</u>
	<u><u>1,185</u></u>	<u><u>8,481</u></u>	<u><u>9,666</u></u>	<u><u>11,725</u></u>

**Estimate of Liabilities at end of financial period**

Independent Examiner's fees	660	-	660	1,200
Electricity (Men's Shed)	<u>174</u>	<u>-</u>	<u>174</u>	<u>-</u>
	<u><u>834</u></u>	<u><u>-</u></u>	<u><u>834</u></u>	<u><u>1,200</u></u>

**Note:** The trustees consider that a reasonable approximation of market value of the Minibus at 30 April 2023 is £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 7 to 11 were approved by the Trustees on 29 April 2024 and signed on their behalf by:

  
Treasurer/Trustee

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

**FOR THE YEAR ENDED 30 APRIL 2023**

**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.

**2 Grants received**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
	£	£	£	£
<b>Minibus</b>				
Highland Council and Bus Service Operators Grant	-	1,567	1,567	1,604
<b>Age Scotland Grant</b>		1,410	1,410	-
<b>Community Garden improvement project</b>				
Co-op Community Grant	-	-	-	4,476
<b>Community Garden seating area and raised beds</b>				
Co-op Community Grant	-	-	-	-
<b>Covid grants</b>				
HIE	-	-	-	-
	<u>-</u>	<u>2,977</u>	<u>2,977</u>	<u>6,080</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.

The Co-op Community Grant (received 2022) was awarded for improvement of the Community Garden.

**3 Receipts from Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
	£	£	£	£
Lunch club	1,048	-	1,048	-
Minibus - client contributions	721	-	721	-
Minibus - drivers contributions	-	-	-	-
Men's Shed - sale of garden furniture	3,648	-	3,648	1,179
	<u>5,417</u>	<u>-</u>	<u>5,417</u>	<u>1,179</u>

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

**FOR THE YEAR ENDED 30 APRIL 2023**

**4 Cost of Charitable activities**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b><i>Lunch Club</i></b>				
Hall hire and Service	196	-	196	-
Health & Safety	135	-	135	-
Training	47	-	47	-
Age Scotland grant programme	-	100	100	-
Covid food parcels	-	549	549	1,631
	<u>378</u>	<u>649</u>	<u>1,027</u>	<u>1,631</u>
<b><i>Vehicle expenses</i></b>				
Fuel,repairs and services	607	659	1,266	1,377
Insurance/Road Tax	835	908	1,743	1,349
	<u>1,442</u>	<u>1,567</u>	<u>3,009</u>	<u>2,726</u>
<b><i>Men's Shed</i></b>				
Refurbishment of Men's Shed roof	230	-	230	-
Men's Shed Membership	-	-	-	25
Purchase of raw materials (cost of goods sold)	2,833	-	2,833	1,013
Electricity (net of contributions)	1,097	-	1,097	42
Administration	50	-	50	-
	<u>4,210</u>	<u>-</u>	<u>4,210</u>	<u>1,080</u>
<b><i>Community Garden</i></b>				
Irrigation system	491	3,237	3,728	2,739
Seating area and raised beds	-	198	198	463
Garden infrastructure & maintenance	1,549	-	1,549	1,216
Fund-raising expenses	-	-	-	61
Refreshments	120	-	120	38
Miscellaneous expense	33	-	33	-
Allotment rent	35	-	35	35
	<u>2,228</u>	<u>3,435</u>	<u>5,663</u>	<u>4,552</u>
<b><i>Other charitable expenditure</i></b>				
Insurance	111	-	111	111
Posts, stationery, telephone and Web-site	240	-	240	240
Miscellaneous expense	10	-	10	120
Bank charges	38	-	38	16
	<u>399</u>	<u>-</u>	<u>399</u>	<u>487</u>
<b>Total</b>	<u><u>8,657</u></u>	<u><u>5,651</u></u>	<u><u>14,308</u></u>	<u><u>10,476</u></u>

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

**FOR THE YEAR ENDED 30 APRIL 2023**

**5 Governance costs**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
	£	£	£	£
Independent examiner's fees re year ended 30 April 2021 and 2022	<u><b>1,460</b></u>	<u><b>-</b></u>	<u><b>1,460</b></u>	<u><b>600</b></u>

**6 Trustees remuneration and related party transactions**

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

	<b>2023</b>	<b>2022</b>
	£	£
<b>7 Expenses paid to charity trustees</b>		
Aggregate amount of expenses paid to trustees (out of pocket travel and subsistence expenses)	<u><b>-</b></u>	<u><b>-</b></u>
Number of charity trustees (or connected persons) paid	<u><b>None</b></u>	<u><b>None</b></u>

**8 Reserves**

As shown on the Statement of Balances, unrestricted cash at bank and in hand balances held at 30 April 2023 were £20,992 (2022 £22,365), As part of the charity's Reserves Policy, the trustees have designated £10,000 of these funds towards a potential future building project (a Care Home in Beaully) and £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.