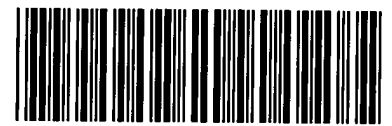


REGISTERED COMPANY NUMBER: SC201351 (Scotland)
REGISTERED CHARITY NUMBER: SC029556

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31st March 2024
for
BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)
(FORMERLY BADENOCH AND STRATHSPEY COMMUNITY TRANSPORT COMPANY)

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

SATURDAY



ADKWHDF
A15 12/10/2024 #303
COMPANIES HOUSE

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

**Contents of the Financial Statements
For The Year Ended 31st March 2024**

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**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Report of the Trustees
For The Year Ended 31st March 2024

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 31st March 2024. 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

The company has been formed to benefit the inhabitants of the communities of Badenoch and Strathspey which lies within the area boundary of Highland Council Ward 20 and also the community of Tomatin which lies within the Strathdearn Community Council boundary, (the "Community") with the following objectives:

1. To provide, promote and manage transport services in the Community, for those who have a need by reason of age, mental/physical disabilities or poverty.
2. To work in partnership with volunteers, public, private and third sector organisations, to improve the mental and physical health and wellbeing of people living in the Community, in particular those experiencing loneliness and isolation.
3. To promote independent living and provide support to enable people in the Community to live well at home for longer.
4. To provide (or advance the accessibility of) recreational facilities and/or organise recreational activities which will be available to members of the Community, with the object of improving the conditions of life for the Community.
5. To secure stable funding agreements with the public sector agencies, which would enable the company to provide its services on a long-term sustainable basis.

The company shall do so following principles of sustainable development.

BSCX believe Community Transport services must meet the needs of its groups and their members and should adapt its service offerings in response to changing needs.

To achieve the charity's objectives, we will:-

- Deliver affordable, safe, accessible transport solutions through a voluntary car scheme and community minibuses, addressing the needs of our local communities;
- Recruit additional volunteers to be part of an organisation that makes a difference in our communities;
- Support community planning to identify issues relating to local transport needs;
- Provide flexible community transport solutions which link people to social activities and events;
- Work with our stakeholders in the planning, design and operation of our services;
- Collaborate with our voluntary networks in the area to support our developments;
- Support and maintain the training of new and existing volunteers, enabling them to carry out their duties in a professional manner.

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Report of the Trustees
For The Year Ended 31st March 2024

Achievement and performance

BSCX has had a successful year working with our local community and meeting the needs of the community. This has included providing a range of transport services, a befriending service, social activities, and green health projects. We continue to work in partnership with many local organisations, helping address local transport needs to strengthen the community. We supported 221 distinct service users with transport and circa 150 service users with our social activities programme. Our befriending programme supports around 20 service users throughout the year.

It is a testament to the whole BSCX team that we continue to adapt and find new ways to meet the needs of our clients who continue to live through such tough times.

Awards 2023-24

BSCX continue to be held in high regard by local and national organisations. In November 2023, the organisation won the best Community Transport Provider (5+ vehicles) of the Year for the UK - awarded by the Community Transport Association. This is a major achievement for all staff, volunteers, funders and supporters. We celebrated this during a volunteer thank you event held in March; this also marked the retirement of Maggie Lawson MBE after 25 years of committed service.

Vehicle Fleet

BSCX received a generous grant from Motability Foundation to renew two of their fleet, a replacement minibus and an accessible Combo vehicle. These vehicles continue to be used for essential journeys for people throughout Badenoch & Strathspey. These vehicles allow flexibility in cover, including providing registered routes 5 days per week. This fleet is supported by our existing Citroen minibus and volunteers using their own vehicles within our community car scheme.

Staffing

BSCX have increased their staffing to allow for development of the 5 year business plan. A CEO, a Business Support Officer and a Part-time Minibus Driver & Marketing & Communications Officer (funded by Motability Foundation). This brings the total to 10 members of staff, equating to 7 FTE.

Volunteers

Our team of circa 70 volunteers continue to maintain our transport and other charitable activities throughout Badenoch & Strathspey. Our driving volunteers have amassed 1459 hours to support our service users. We continue to be an integral part of maintaining food supplies and prescriptions for people. We would like to thank all our volunteers who give up their time freely to support our charity.

Community Car Scheme

Since the COVID pandemic we have struggled with recruiting and retaining our pool of volunteer drivers. This reduction in the number of volunteer car drivers has had a huge effect on the service and is taking some time for this service to be restored to pre-pandemic levels. However, 793 car journeys were made during the year by 129 distinct service users.

Accessible Vehicle(s) - under a Section 19 licence (individual members)

This service has continued to operate through 2023/24.

713 trips were made by individuals during this period, covering medical appointments, transport links and social events. This has reduced compared to previous years due to more clients preferring to travel free using their national entitlement card.

Section 22 - Registered Routes

BSCX has maintained their registered routes over 2023-24. The majority of routes were used for shopping trips, social activities, delivery of food shopping, food bags or medical prescriptions. For the period 1st April 2023 to end March 2024, the drivers delivered food bags to homes of people in food poverty. Collections from our food share project in collaboration with B & S Food Hub has supported 15 people every week. Individual passenger journeys made were 2527, over 595 trips.

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Report of the Trustees
For The Year Ended 31st March 2024

Group Hire

This service continues to operate and small groups such as the local Sunshine Club, the Visually Impaired Support Group and the Allotment Groups have been using the service. Group hire is a potential area for growth and has become more popular with local sporting groups.

Aviemore Supported Shopping Service:

The assisted shopping service, supported by a team of volunteers, is on a Thursday morning. Between 15 - 20 people attend this every week, and many others feel confident enough to managing their own shopping on other days, supported by our Where2Today bus service.

Grantown-on-Spey area:

This service continues to operate through our community car scheme, but client numbers remain disappointing. We have increased our promotion and hopefully the uptake will improve in the future.

Befriending Service:

Requests for this service continues to grow, proving that it is essential for the mental well-being of individuals to prevent further issues of loneliness and isolation. Many of the volunteer Befrienders meet up once a month for our popular group events. This project is supported by a part-time co-ordinator, who recruits, trains and supports volunteers and service users. The project receives referrals from public agencies, including Social Work, Occupational Therapists, Community Mental Health Team or sometimes family members who may be concerned that their relative is becoming more socially isolated. Currently there are 20 service users who are supported by 18 Befrienders. We are exploring partnership opportunities with The Highland Hospice.

Green Health - Allotment Work:

Our allotment project at Skye of Curr in Dulnain Bridge continues to develop. Once a week, 6-8 volunteers have been attending and learning new skills, growing their own vegetables, and contributing to a community food share project. This project has been successful and has now encouraged the volunteers to participate in two other allotments in the area.

Volunteer Training Services:

Free training offered to all our volunteers within the scheme: -

- MiDAS Training for Minibus drivers
- Use of wheelchairs and restraints
- Induction training for Befrienders
- Moving & Handling (Thanks to Highland Hospice)
- Walk Leader Training
- Emergency First Aid Training
- Allotment/Gardening skills & growing vegetables

External Training (generating an income for the Charity): - MiDAS Training

Funding for the Charity:

Service level agreements have continued through support from The Highland Council and NHS Highland. Other project funding came from Garfield Weston Foundation, HTSI Communities Mental Health and Wellbeing Adults fund, small grants, generated income, fund-raising, and donations.

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Report of the Trustees
For The Year Ended 31st March 2024

Financial review

We continue to operate contracts from The Highland Council and NHS Highland. A successful funding application to Motability Foundation enabled us to replace two of our fleet vehicles in May 2023.

Transport Scotland support community transport organisations with NSG (Network Support Grant), previously known as BSOG (fuel duty rebate) and concessionary fare rebates at 55.9% of concessionary fare rates, the same level as previous years. This is to ensure that transport is available for those who need it.

Without adequate funding BSCX cannot function, far less expand, to meet the demographic demands of Badenoch and Strathspey. A recent study forecast that those in the 60-74 age group in B & S will increase by 85% 2001-2025 and those in the 75+ age group by 103%.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

Reserves policy

1. Introduction

Badenoch and Strathspey Community ConnXions recognise the need to reserve a level of unrestricted funds in order to protect the charity from unexpected changes in income or in preparation for anticipated costs and projects that do not form part of our day to day activities

This policy allocates money from unrestricted fund balances, which are not invested in fixed assets, to several designated funds. These funds are:

2. Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three-month budgeted trading activity.

3. Vehicles fund

This fund is to be used to bridge any possible shortfall in funding to replace vehicles in a 7 to 8 year cycle. Badenoch and Strathspey Community ConnXions will always in the first instance seek to obtain funding for the replacement of vehicles and will seek to realise the maximum amount through sale of old vehicles. This fund exists to cover any shortfall when vehicle purchase is necessary at a time where vehicle funding is unavailable.

4. Land and Buildings Fund

This fund is to be used to purchase office premises at such time that they become available. Badenoch and Strathspey Community ConnXions are actively seeking a premises to purchase or to take ownership through Community Asset Transfer. Aviemore has always had a competitive commercial property market and we as an organisation must be ready to act when premises become available.

5. Dissolution Fund

This fund provides for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running Badenoch and Strathspey Community ConnXions until closure of the organisation.

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.

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Report of the Trustees
For The Year Ended 31st March 2024

Structure, governance and management

Organisational structure

Badenoch and Strathspey Community ConnXions is a company limited by guarantee and is registered as a charity in Scotland. The management of the company is the responsibility of the directors who are elected or appointed under the terms of the Memorandum and Articles of Association, and who also act as charity trustees. All directors serve under the terms of the Memorandum and Articles.

Organisation & Management

The Board of trustees, which includes up to 12 elected members, meets 5/6 times per year. There is also a Finance sub-committee of 5, including, 3 Directors, a financial adviser and the CEO, all nominated by the Board and meet quarterly. One Director reports back to other members of the Board. The Chair line manages the CEO. A Policy sub-group meets regularly throughout the year to review and update company policies.

Reference and administrative details

Registered Company number

SC201351 (Scotland)

Registered Charity number

SC029556

Registered office

2 Inverewe
Grampian Road
Aviemore
Inverness-Shire
PH22 1RH

Trustees

G G Stewart
C A Andrews
A S Burley (resigned 27.11.23)
D Hall (resigned 6.11.23)
G A Keith
S W Wood
C Whitton (resigned 23.10.23)
S Leal (appointed 27.11.23)
A Cairns (appointed 27.11.23)

Company Secretary

D M McIntosh

Independent Examiner

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

Approved by order of the board of trustees on ~~24th~~ *September 2024* and signed on its behalf by:

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Report of the Trustees
For The Year Ended 31st March 2024

Dorothy McIntosh

.....
D M McIntosh - Secretary

Independent Examiner's Report to the Trustees of
Badenoch and Strathspey
Community ConnXions
(BSCX)

I report on the accounts for the year ended 31st March 2024 set out on pages eight to seventeen.

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.



Lorna Drummond FCCA
The Association of Chartered Certified Accountants

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

Date: 09/10/2024

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Statement of Financial Activities
For The Year Ended 31st March 2024

| | | 2024 | 2023 | | |
|---|-------|----------------------------|--------------------------|---------------------|---------------------|
| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments from | | | | | |
| Donations and legacies | 2 | 11,323 | - | 11,323 | 14,672 |
| Charitable activities | | | | | |
| Grants - Highland Council | | - | 32,000 | 32,000 | 32,000 |
| Grants - NHS Highland | | - | 40,000 | 40,000 | 31,442 |
| Grants - National Lottery | | - | - | - | 25,000 |
| Grants - SG Investing in Communities | | - | - | - | 50,150 |
| Grant - Cairngorms Trust | | - | 2,500 | 2,500 | - |
| Grant - Cairngorms NP | | - | 5,600 | 5,600 | - |
| Grant - Garfield Weston Foundation | | - | 15,000 | 15,000 | - |
| Grant - HTSI MHW | | - | 6,688 | 6,688 | - |
| Grant - Highland Council | | - | 20,000 | 20,000 | - |
| Grant - Motability | | - | 33,000 | 33,000 | - |
| Citroen - S19 & S22 community transport | | - | 9,611 | 9,611 | 9,112 |
| Peugeot - S19 & S22 community transport | | - | 2,630 | 2,630 | 8,539 |
| Berlingo - S19 community transport | | - | 443 | 443 | 2,274 |
| Combo - S19 community transport | | - | 1,942 | 1,942 | - |
| Crafter - S19 & S22 community transport | | - | 11,235 | 11,235 | - |
| Car scheme | | - | 1,063 | 1,063 | 1,902 |
| Other project income | | 224 | 4,749 | 4,973 | 3,988 |
| Green Health Project | | - | 1,385 | 1,385 | 17,500 |
| Other trading activities | 3 | 2,685 | - | 2,685 | 4,717 |
| Investment income | 4 | 1,870 | - | 1,870 | 408 |
| Other income - Gain on sale of assets | | - | 14,540 | 14,540 | - |
| Total | | <u>16,102</u> | <u>202,387</u> | <u>218,489</u> | <u>201,704</u> |
| Expenditure on Charitable activities | | | | | |
| Citroen - S19 & S22 community transport | | - | 40,325 | 40,325 | 43,168 |
| Peugeot - S19 & S22 community transport | | - | 6,979 | 6,979 | 25,071 |
| Berlingo - S19 community transport | | - | 2,726 | 2,726 | 11,138 |
| Combo - 7 community transport | | - | 10,055 | 10,055 | - |
| Crafter - S19 & S22 community transport | | - | 38,278 | 38,278 | - |
| Car scheme | | - | 40,064 | 40,064 | 44,913 |
| Other project costs | | 8,000 | 2 | 8,002 | 9,587 |
| Green Health Project | | - | 10,806 | 10,806 | 5,513 |
| Shopping Aviemore | | - | 11,473 | 11,473 | 9,879 |
| Shopping Grantown | | - | 3,771 | 3,771 | 5,222 |
| Volunteer's training and expenses | | - | 12,315 | 12,315 | 9,772 |
| Social inclusion | | - | 43,563 | 43,563 | 36,502 |
| Befriending project | | - | 22,404 | 22,404 | 19,262 |
| Intergenerational project | | - | 2,658 | 2,658 | 1,902 |
| Commercial training | | 3,394 | 108 | 3,502 | 1,906 |
| Depreciation | | 4,187 | 409 | 4,596 | 8,491 |
| Other - Loss on sale of assets | | <u>351</u> | <u>-</u> | <u>351</u> | <u>-</u> |
| Total | | 15,932 | 245,936 | 261,868 | 232,326 |

The notes form part of these financial statements

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Statement of Financial Activities
For The Year Ended 31st March 2024

| Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| NET INCOME/(EXPENDITURE) | 170 | (43,549) | (43,379) | (30,622) |
| Reconciliation of funds | | | | |
| Total funds brought forward | 107,279 | 208,638 | 315,917 | 346,539 |
| Total funds carried forward | <u>107,449</u> | <u>165,089</u> | <u>272,538</u> | <u>315,917</u> |

The notes form part of these financial statements

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Balance Sheet
31st March 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | |
| Tangible assets | 7 | 12,522 | 77,295 | 89,817 | 25,027 |
| Current assets | | | | | |
| Cash at bank and in hand | | 96,669 | 163,868 | 260,537 | 292,630 |
| Creditors | | | | | |
| Amounts falling due within one year | 8 | (1,740) | (142) | (1,882) | (1,740) |
| Net current assets | | <u>94,929</u> | <u>163,726</u> | <u>258,655</u> | <u>290,890</u> |
| Total assets less current liabilities | | 107,451 | 241,021 | 348,472 | 315,917 |
| Accruals and deferred income | 10 | - | (75,934) | (75,934) | - |
| NET ASSETS | | <u>107,451</u> | <u>165,087</u> | <u>272,538</u> | <u>315,917</u> |
| Funds | 11 | | | | |
| Unrestricted funds | | | | 107,451 | 107,279 |
| Restricted funds | | | | <u>165,087</u> | <u>208,638</u> |
| Total funds | | | | <u>272,538</u> | <u>315,917</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 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.

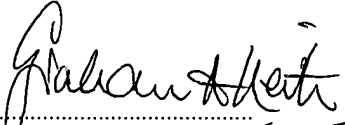
The notes form part of these financial statements

BADENOCH AND STRATHSPEY
COMMUNITY CONNCTIONS
(BSCX)

Balance Sheet - continued
31st March 2024

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 Sept 24
and were signed on its behalf by:


.....
G A Keith - Trustee

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Notes to the Financial Statements
For The Year Ended 31st March 2024

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.

| | |
|----------------|---------------------------|
| Buggies | - 25% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Equipment | - 33% on cost |

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2024

2. Donations and legacies

| | 2024 | 2023 |
|-----------|---------------|---------------|
| | £ | £ |
| Donations | 11,323 | 10,467 |
| Gift aid | <u>-</u> | <u>4,205</u> |
| | <u>11,323</u> | <u>14,672</u> |

3. Other trading activities

| | 2024 | 2023 |
|--------------------|--------------|--------------|
| | £ | £ |
| Fundraising events | 2,325 | 2,213 |
| MIDAS income | <u>360</u> | <u>2,504</u> |
| | <u>2,685</u> | <u>4,717</u> |

4. Investment income

| | 2024 | 2023 |
|--------------------------|--------------|------------|
| | £ | £ |
| Deposit account interest | <u>1,870</u> | <u>411</u> |

5. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 | 2023 |
|---|-----------------|----------|
| | £ | £ |
| Depreciation - owned assets | 30,034 | 8,491 |
| Surplus/(deficit) on disposal of fixed assets | <u>(14,190)</u> | <u>-</u> |

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Notes to the Financial Statements - continued
For The Year Ended 31st March 2024

7. Tangible fixed assets

| | Buggies £ | Motor vehicles £ | Equipment £ | Totals £ |
|------------------------|----------------|------------------------|----------------|-----------------|
| Cost | | | | |
| At 1st April 2023 | 21,870 | 105,943 | 16,711 | 144,524 |
| Additions | - | 102,385 | - | 102,385 |
| Disposals | <u>(8,000)</u> | <u>(65,914)</u> | <u>-</u> | <u>(73,914)</u> |
| At 31st March 2024 | <u>13,870</u> | <u>142,414</u> | <u>16,711</u> | <u>172,995</u> |
| Depreciation | | | | |
| At 1st April 2023 | 12,069 | 91,608 | 15,820 | 119,497 |
| Charge for year | 2,362 | 27,378 | 294 | 30,034 |
| Eliminated on disposal | <u>(7,649)</u> | <u>(58,704)</u> | <u>-</u> | <u>(66,353)</u> |
| At 31st March 2024 | <u>6,782</u> | <u>60,282</u> | <u>16,114</u> | <u>83,178</u> |
| Net book value | | | | |
| At 31st March 2024 | <u>7,088</u> | <u>82,132</u> | <u>597</u> | <u>89,817</u> |
| At 31st March 2023 | <u>9,801</u> | <u>14,335</u> | <u>891</u> | <u>25,027</u> |

8. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------|--------------|--------------|
| Trade creditors | 142 | - |
| Accrued expenses | <u>1,740</u> | <u>1,740</u> |
| | <u>1,882</u> | <u>1,740</u> |

9. Loans

An analysis of the maturity of loans is given below:

| | 2024 £ | 2023 £ |
|--|-----------|-----------|
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | <u>-</u> | <u>-</u> |

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2024

10. Accruals and deferred income

| | 2024 £ | 2023 £ |
|----------------------------|---------------|-----------|
| Capital Grant - Motability | <u>75,934</u> | <u>-</u> |

11. Movement in funds

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 89,770 | 10,980 | 100,750 |
| Loan e-trike | 12,469 | (6,507) | 5,962 |
| Loan wheelchair | 1,948 | (1,379) | 569 |
| Commercial training | <u>3,092</u> | <u>(2,922)</u> | <u>170</u> |
| | 107,279 | 172 | 107,451 |
| Restricted funds | | | |
| Restricted | <u>208,638</u> | <u>(43,551)</u> | <u>165,087</u> |
| TOTAL FUNDS | <u>315,917</u> | <u>(43,379)</u> | <u>272,538</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 15,518 | (4,538) | 10,980 |
| Loan e-trike | 56 | (6,563) | (6,507) |
| Loan wheelchair | 56 | (1,435) | (1,379) |
| Commercial training | <u>472</u> | <u>(3,394)</u> | <u>(2,922)</u> |
| | 16,102 | (15,930) | 172 |
| Restricted funds | | | |
| Restricted | <u>202,387</u> | <u>(245,938)</u> | <u>(43,551)</u> |
| TOTAL FUNDS | <u>218,489</u> | <u>(261,868)</u> | <u>(43,379)</u> |

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2024

11. Movement in funds - continued

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 78,188 | 11,582 | 89,770 |
| Loan e-trike | 486 | 11,983 | 12,469 |
| Loan wheelchair | 3,766 | (1,818) | 1,948 |
| Commercial training | <u>2,723</u> | <u>369</u> | <u>3,092</u> |
| | 85,163 | 22,116 | 107,279 |
| Restricted funds | | | |
| Restricted | <u>261,376</u> | <u>(52,738)</u> | <u>208,638</u> |
| TOTAL FUNDS | <u><u>346,539</u></u> | <u><u>(30,622)</u></u> | <u><u>315,917</u></u> |

BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)

Notes to the Financial Statements - continued
For The Year Ended 31st March 2024

12. Related party disclosures

There were no related party transactions for the year ended 31st March 2024.

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Detailed Statement of Financial Activities
For The Year Ended 31st March 2024

| | 2024 | 2023 |
|---|---------------|--------------|
| | £ | £ |
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 11,323 | 10,467 |
| Gift aid | <u>-</u> | <u>4,205</u> |
| | 11,323 | 14,672 |
| Other trading activities | | |
| Fundraising events | 2,325 | 2,213 |
| MIDAS income | <u>360</u> | <u>2,504</u> |
| | 2,685 | 4,717 |
| Investment income | | |
| Deposit account interest | 1,870 | 408 |
| Charitable activities | | |
| Citroen 12 seater - S19 & S22 community transport | 9,498 | 8,213 |
| Car scheme | 1,090 | 1,139 |
| Peugeot - S19 & S22 community transport | 2,047 | 9,441 |
| Berlingo - S19 community transport | 36 | 1,979 |
| Grant – Highland Council | 32,000 | 32,000 |
| Grant – NHS Highland | 40,000 | 31,442 |
| Grant – National Lottery | - | 25,000 |
| Grant – SG Investing in Communities | - | 50,150 |
| Grant – Cairngorms Trust | 2,500 | - |
| Grant – Cairngorms NP | 5,600 | - |
| Grant – Garfield Weston Foundation | 15,000 | - |
| Grant – HTSI MHW | 6,688 | 17,500 |
| Grant – Highland Council | 20,000 | - |
| Grant – Motability | 33,000 | - |
| Grant - Other | - | - |
| Other project income | 6,309 | 1,428 |
| Green Health Project | 205 | 784 |
| CAB Income | 2,240 | 2,831 |
| Crafter - S19 & S22 community | 10,186 | - |
| Combo - S19 community | <u>1,671</u> | <u>-</u> |
| | 188,070 | 181,907 |
| Other income | | |
| Gain on sale of tangible fixed assets | <u>14,541</u> | <u>-</u> |
| Total incoming resources | 218,489 | 201,704 |

This page does not form part of the statutory financial statements

**BADENOCH AND STRATHSPEY
COMMUNITY CONNXIONS
(BSCX)**

Detailed Statement of Financial Activities
For The Year Ended 31st March 2024

| | 2024 | 2023 |
|---|-----------------|-----------------|
| | £ | £ |
| Expenditure | | |
| Charitable activities | | |
| Wages and salaries | 188,371 | 158,518 |
| Pensions | 4,101 | 3,709 |
| Rent | 10,576 | 10,578 |
| Insurance (non motor) | 2,083 | 1,971 |
| Light and heat | 4,844 | 4,534 |
| Telephone | 3,063 | 2,484 |
| Printing, postage and advertising | 1,552 | 5,340 |
| Motor vehicle expenses | 15,367 | 15,328 |
| Legal and professional fees | 7,113 | 6,172 |
| Other office costs | 674 | 867 |
| Subscriptions | 2,342 | 1,131 |
| Other | 1,133 | 700 |
| Training and conferences | 317 | 293 |
| Staff, committee and voluntary expenses | 7,688 | 7,029 |
| IT Systems and repairs | 2,498 | 2,443 |
| Venue hire and catering | 677 | 520 |
| Equipment | 1,119 | 1,990 |
| Social inclusion expenses | 1,613 | 228 |
| Consultancy and expenses | 1,790 | - |
| Deprn of buggies | 2,362 | 3,273 |
| Deprn of motor vehicles | 1,940 | 4,778 |
| Deprn of equipment | 294 | 440 |
| | <u>261,517</u> | <u>232,326</u> |
| Other | | |
| Loss on sale of tangible fixed assets | <u>351</u> | <u>-</u> |
| Total resources expended | <u>261,868</u> | <u>232,326</u> |
| Net expenditure | <u>(43,379)</u> | <u>(30,622)</u> |

This page does not form part of the statutory financial statements