ANGUS SOCIETY FOR THE BLIND
SCOTTISH CHARITY NO. SC008915

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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ANGUS SOCIETY FOR THE BLIND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees have pleasure in presenting their Report.

Principal Policies to Achieve Objectives

The Trust is using income to pay for aids for clients and for direct financial grants to clients with particular requirements, resulting from their blindness. The Society is also supporting the work of North East Asensory Services, who hold the contract to provide services to the blind and partially sighted in Angus, to ensure that the maximum benefit is achieved from the contract.

Investment Policy and Performance

TheTrustees have the power of investment as is generally appointed to the Trustees and there are no specific policies laid down. The Society retains in the Bank/Building Society accounts, sufficient reserves to cover a year's expected costs. The balance of Liquid Reserves are invested in a low/medium risk Portfolio.

Financial Information & Future Developments

The provision of service for blind clients in Angus is the responsibility of Angus Council who have contracted with North East Sensory Services to provide the service. Angus Society receives a quarterly report from North East Sensory Services on work carried out and is also in direct contact with the Rehabilitation Worker to discuss grant applications etc. The Society contributes to the cost of the services, supporting the workers who specialise in IT services and the Young Peoples Social activities. The Society also meets the cost of the office accommodation in Angus. The Society has one Trustee who is also a Turstee of NESS, thus strengthening the co-operation between the charties to our mutual benefit.

Reserves Policy

The Society is aiming to preserve its Capital and utilise the income thereon to support the blind and partially-sighted people of Angus. The income for the year was all spent in payments to support the blind clients.

SCOTTISH CHARITY No. SC.008915

ADDRESS:

1 Cotton of Colliston, Colliston,
Arbroath
DD11 3RR

TREASURER & SECRETARY

Mrs Alison Scothern
1 Cotton of Colliston, Colliston,
ARBROATH
DD11 3RR

INDEPENDENT EXAMINER

Jennifer Welsh BA(Hons) FCCA
Partner at Irvine Adamson
Chartered Accountants and Chartered Tax Advisers
7 St Malcolm's Wynd
Kirriemuir
Angus

DIRECTORS:

The Trustees for the past year were as follows:-

Rev Brian Ramsay (Chairman)
Mrs Jean Brooks
Mrs Alison Scothern
Mrs Jean S. Stevenson
Mrs Helen Nicoll
Mrs Eleanor Buttars
Mrs Christine Dakers
Ms Christine Ferguson

Governing Document

The Trust is a Scottish Charitable Incorporated Organisation and the purposes and administrative arrangements are set out in our Constitution. The Trust was constituted on 14th September 2012, and took over the operation of Forfarshire Society for the Blind.

Constitution and Objects

The aim of the Trust is to enable blind and partially-sighted persons to achieve the maximum degree of independence, a good physical and emotional adjustment to their disability and to compensate them, where appropriate, by financial and social support.

ANGUS SOCIETY FOR THE BLIND

REPORT OF THE TRUSTEES
YEAR ENDED 30 SEPTEMBER 2019
(continued)

Recruitment and Appointment of Trustees

Under the requirements of the Society's Constitution, the Trustees are elected for one year only until the next Annual General Meeting. When a Trustee resigns, replacements are nominated by other Trustees with the aim of having representation from the clients, a variety of professional backgrounds and geographical cover of the area.

Risk Management

There are no financial risks known to the Trustees. Requests for special aids, equipment etc continue to grow, with the easing of restrictions after the pandemic, the number of visits is growing and demands for aids etc is growing, as well as the costs as some specialised items are very expensive. The Society has funds to meet expected demand over the next few years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with

applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:-

Brian Ramsay 20/05/2026

Rev Brian Ramsay
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANGUS SOCIETY FOR THE BLIND FOR THE YEAR ENDED 30 SEPTEMBER 2025

I report on the accounts for the year ended 30 September, 2025 which are set out on pages 5 - 10.

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)(a) to (c) of the Accounts Regulations does not apply. It is my resposibility 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 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 (as amended); and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Jennifer Welsh BA(Hons) FCCA
Irvine Adamson
Chartered Accountants and Chartered Tax Advisers
7 St Malcolm's Wynd
Kirriemuir
Angus
DD8 4HB

Date : 21 May 2026

ANGUS SOCIETY FOR THE BLIND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted Funds £	Total Funds 30.9.25 £	Total Funds 30.9.24 £
INCOME				
Donations and Legacies	1	30	30	894
Income from charitable activities				
Other Income		-	-	-
Investment Income		39,504	39,504	36,138
Total income		39,534	39,534	37,032
CHARITABLE EXPENDITURE				
Expenditure on charitable activities				
Payments to and on behalf of the Blind	2	75,056	75,056	67,450
Total expenditure		75,056	75,056	67,450
Net income/(expenditure before gains and losses on investments		(35,522)	(35,522)	(30,418)
Net gains/(losses) on investments		40,119	40,119	75,579
Net movements in funds for the year		(4,597)	(4,597)	45,161
Reconciliation of funds:				
Total funds brought forward		1,169,980	1,169,980	1,124,819
Total funds carries forward		1,174,577	1,174,577	1,169,980

ANGUS SOCIETY FOR THE BLIND

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Notes	30.9.25 £	30.9.24 £
FIXED ASSETS			
Investments	6	1,076,198	1,083,116
		1,076,198	1,083,116
CURRENT ASSETS			
Debtors	7	25,535	25,520
Cash at Bank and In Hand		76,221	66,106
		101,756	91,626
LIABILITIES			
Creditors falling due within one year	8	3,377	4,762
NET CURRENT ASSETS		98,379	86,864
NET ASSETS		1,174,577	1,169,980
FUNDS			
Unrestricted		1,174,577	1,169,980
Total charity funds		1,174,577	1,169,980

Approved by the Trustees on 20th May, 2026 and signed on their behalf by:

Brian Ramsay

Rev Brian Ramsay
Chairman

ANGUS SOCIETY FOR THE BLIND

ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The principal accounting policies adopted, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Accounts
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in th UK and Republic of Ireland (FRS102) issued on 16/07/14 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting
Funds are classified either as restricted funds or unrestricted funds, defined as follows:
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Donations, Legacies & Similar Income
Donations, general legacies and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Legacies bequeathed for specific purposes, on terms which create a binding trust, are accounted for as funds held for restricted purposes.

Investment Income
Income from Investments is recognised in the year in which it is receivable.

Expenditure
All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The Charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

ANGUS SOCIETY FOR THE BLIND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		30.9.25	30.9.24
		£	£
1.	**Donations & Legacies**		
	Bequests, Legacies & Donations etc.	30	894
2.	**Payments to and on behalf of blind**		
	Unrestricted funds		
	Benevolence	907	740
	Aids	9,048	12,720
	Costs of generating funds	7,572	7,712
	Office Expenses for NESS workers in Angus	5,790	7,160
	Management and administration (see note 3)	1,487	1,611
	Awareness Days etc	-	267
	Governance cost (see note 4)	252	240
	Contribution to YPSS and ITC work done by NESS	50,000	37,000
		75,056	67,450
3	**Management and administration**		
	Secretary/Treasurer's Salary	875	1,330
	Posts, Stationery & Advertising	60	107
	Travel Expenses	48	48
	Meeting Expenses	504	126
	Miscellanous	-	-
		1,487	1,611
4.	**Governance Costs**		
	Independent Examiner's Fee	252	240

5. Trustees Remuneration and Related Party Transactions

Trustees are not remunerated for their services as trustees. During the year, Alison Scothern acted as secretary/treasurer and was paid £875 (£1,330 - 2024) for her services, £8 (£30 in 2024) for mileage and £77 (£92 in 2024) for telephone etc.

ANGUS SOCIETY FOR THE BLIND

NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		30.9.25	30.9.24
6.	**Fixed Asset Investments**	**£**	**£**
	Market Value brought forward	1,083,116	1,105,127
	Add: Additions to investments at cost	34,924	64,633
	Cash introduced/(withdrawn)	-	-
	Disposals at carrying value	(81,961)	(45,119)
	Net Gain (Loss) on Revaluation	40,119	48,475
	Market Value at 30 September 2025	1,076,198	1,173,116
	Listed UK Securities	1,042,928	1,021,806
	Cash at Stock-Broker	33,270	11,310
		1,076,198	1,033,116
7.	**Debtors**		
	Investment income	535	520
	Prepaid contribution for YPSS and ITC	25,000	25,000
		25,535	25,520
8.	**Liabilities**		
	Other Creditors and Accruals	3,377	4,763
		3,377	4,763

	Balance at 30.9.24	Incoming Resources	Outgoing Resources	Gain on Reva-luation	Balance at 30.9.25
9. Movement in Funds		£	£	£	£
Unrestricted Funds					
General Funds	1,169,980	39,534	75,056	40,119	1,174,577
Total Funds	1,169,980	39,534	75,056	40,119	1,174,577