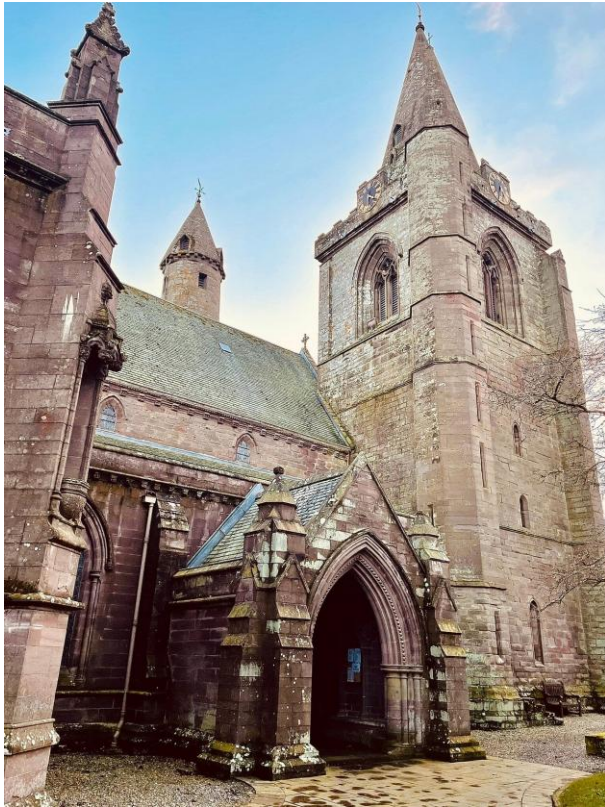


BRECHIN CATHEDRAL TRUST SCIO

A Scottish Charitable Incorporated Organisation, registered number SC052872



TRUSTEES' ANNUAL REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS

Fifty two weeks to Saturday 1
November 2025



FOR BRECHIN'S FUTURE

Brechin Cathedral Trust is reawakening an iconic landmark through conservation, culture and community. We are opening the doors to heritage, music, learning and life at the heart of Brechin.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

CONTACT DETAILS:

Registered Address: C/o Kinnaird Castle, by Brechin, Angus, DD9 6TZ

Website: <https://brechincathedral.co.uk>

e-mail: info@brechincathedral.co.uk

INTRODUCTION:

Brechin Cathedral Trust SCIO (BCT or the Trust) was incorporated on 4 October 2023 and entered on the Register of Scottish Charities.

The Trustees are delighted to present their second Report, and Receipts and Payments Accounts, for the fifty two week period from 2 November 2024 to 1 November 2025.

On 8 September 2024 the Trustees signed an Agreement with the General Trustees of the Church of Scotland, who remain the Owners of the Cathedral, to manage it on a day to day basis.

The General Trustees have undertaken to ensure the Cathedral is “Wind and Watertight”, and has a functioning heating system, together with a suitable alarm system and the Organ is working well. In January 2026, the General Trustees agreed to transfer ownership of the Cathedral, Allotments, the Cathedral Hall and the adjacent plot of land to the BCT, and a Minute of Agreement to effect this transfer has been agreed in July 2026. It is expected that the formal transfer of ownership of the Cathedral, the Hall, and the Allotments from the General Trustees to the BCT will take place in August 2026.

This second period of account through most of 2025 was a frustrating experience, dominated by the substantial scaffolded repairs to the roof, gutters and downpipes, carried out by the General Trustees of the Church of Scotland, which have meant that the Cathedral has unavoidably been closed for much of the year. However, a small number of events have been held in the Cathedral and Hall, and the Trust has continued to make connections with major funding bodies, with the local community, and with local charities, all with a view to being proactive and ready when the major works are completed and the Cathedral is transferred to the Trust.

PURPOSES:

The Trust's Constitution states that its purposes are:

- 1 To promote, conserve and maintain Brechin Cathedral as an architectural, cultural and spiritual resource of national and local heritage significance, and to

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

provide inclusive access to the Cathedral which will enhance the experience of visitors coming to Brechin.

- 2 To conserve and maintain the fabric of Brechin Cathedral and the Cathedral Hall and to allow them to be made available for study in the interests of academic and musical research and public education.
- 3 To manage and promote Brechin Cathedral and the Cathedral Hall as venues for public events, especially for youths, for education and for music as appropriate.

BACKGROUND:

The foundations of Brechin Cathedral are dated to 1220, but it is thought that there has been a site of religion there since the early 8th century. The adjacent, now adjoining, Round Tower is one of only two in Scotland, and is somewhat older than the Cathedral.

The Cathedral has been used as a place of worship for centuries, but it was closed by the Church of Scotland in 2020, and was then tended by members of the Society of Friends of Brechin Cathedral (the Society). The owners of the Cathedral, the General Trustees of the Church of Scotland, were keen to relinquish responsibility for the building, and it became clear that the Society, as an unincorporated Association, would be unable to take full ownership for the Cathedral in the long term. After consideration of various options, it was decided to set up the Brechin Cathedral Trust as a Scottish Charitable Incorporated Organisation, and this was created on 4 October 2023, when it was entered on the Register of Scottish Charities, number SC052872, with a view to its succeeding the Society and taking responsibility for the Cathedral, Hall and Allotments.

On 8 September 2024, the Honorary Officers of the Society signed an Assignment Agreement transferring all the assets and undertaking of the Society to the BCT, and substantial funds were transferred shortly afterwards, as shown on the Statement of Financial Activities. Further funds subsequently received by the Society by way of a legacy, and a small balance remaining from the transfer were assigned in May 2025, and the Society has been wound up.

The Trustees of the BCT are extremely grateful to the Society and to its Honorary Officers for their goodwill and co-operation in the transfer of assets and funds following the assignment, and for their stewardship of the Cathedral during the period following its closure by the Church of Scotland.

Also on 8 September 2024, the BCT signed a Service Level Agreement with the General Trustees of the Church of Scotland, who remain as legal and beneficial owners of the Cathedral. Under the SLA, the BCT undertakes to maintain the Cathedral and manage it on a day to day basis, and this undertaking brought to an end the responsibilities of

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

the Society for the Cathedral. The BCT engaged Mr Christopher Platt as Development Manager, and Mr William MacFarlane as Facilities Manager.

These signings on 8 September 2024 were followed by a Service of Thanksgiving in the Cathedral for the service and generous financial support and donations to the Cathedral from the Society since its formation in 1947. This Service was led by Rev Dr Robert K Mackenzie and Rev Dr Scott Rennie, both of whom had served as Ministers at the Cathedral.

Since 8 September 2024, the BCT has managed the Cathedral, the Cathedral Hall, and administered the Cathedral Allotments. The Cathedral Hall has a fully fitted kitchen and is used by a number of local organisations for a range of active purposes, and also in conjunction with the Cathedral for Weddings, Concerts and similar events. The Allotments are rented by local gardeners for recreation, enjoyment, produce and flowers. The Trustees welcome enquiries for rentals.

Through much of 2025, the Cathedral was scaffolded while contractors engaged by the General Trustees sought to maintain and repair parts of the roof and guttering. The Queen's Aisle, in particular, was re-roofed. Unfortunately, because of the numerous locations and occasions of rain-water ingress, leading to very high internal humidity, there is evidence of dry-rot and wood-worm in several parts of the Cathedral, which the Trust is addressing with urgency.

TRUSTEES:

The following have served as Trustees since the Trust was incorporated on 4 October 2023, or as stated:

- Caroline Carnegie, Duchess of Fife, Chair
- Tim Ambrose – treasurer
- James Campbell Adamson
- Katrina Hutchinson O'Neill
- Richard Toley
- Rebecca Norris – appointed 1 April 2024, resigned May 2026
- Angus Coull – appointed 22 April 2024
- Rev Adriaan van Tonder – appointed 7 November 2024
- Kevin Frediani – appointed 1 August 2025
- Scott Byrne – resigned 8 November 2023
- Mark Spalding – resigned 26 March 2024
- Bishop Andrew Swift – resigned 17 September 2024
- Brian Ramsay – appointed 7 January 2024, resigned 15 May 2024

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

AIMS AND INTENTIONS:

The BCT has ambitious plans to conserve the Cathedral and to bring it back into use for the benefit of the people of Brechin and for visitors through a combination of events, educational opportunities and opening access.

The Cathedral was host to a concert in December 2024, welcoming families and friends from across the town for a festive evening of music and dancing. Then followed the success of our Alternative Hogmanay Gathering, where the doors were opened for a peaceful, candlelit welcome to the New Year, providing a space for reflection and community at a time when many public celebrations were scaled back.

In June 2025 the Cathedral hosted a visit from the Scottish Chamber Orchestra – Summer Serenade - which gave a wonderful performance of lesser heard string compositions to a very appreciative audience. Despite the Queen's Aisle being filled with scaffolding as its roof was in the middle of substantial repairs, the Cathedral was an inspiring backdrop to a superb concert.

Brechin Cathedral is the perfect venue for live choral and orchestral music - with its seemingly specially designed Cathedral acoustic, it has great potential to be included in national tours.

Voice Festival Brechin (more commonly known as VoiceFest) was set up in 2025 specifically with the aim of bringing the much-loved Cathedral back to life with a range of musical styles, uniting local people and music lovers from across the country and getting them back into the building. They hope the festival will help the venue be seen by promoters as one of the best for musical performances in the area, and VoiceFest will be an advertisement for this.

The first year of the event was held on 13/14 September 2025, as a small-scale version of what is hoped will come in future years. The event proved popular and was well attended, attracting Brechiners and guests from throughout Angus, Dundee and Aberdeenshire. The programme included an early music quartet, a community choir, an organ recital and school pupils given the chance to perform on stage in the iconic building. The festival is keen to attract a diverse audience to come together as a community of music lovers with the Cathedral at the heart of the annual event, and spin-off events throughout the year.

The formation of a Brechin Cathedral Community Choir is ongoing, with a singing workshop at Christmas 2025 attracting enthusiastic local people who performed an excellent concert later that day under the auspices of a local professional singer. During the Festive period the local community also came together in a spirited way to produce a giant garland and wreath to decorate the outside of the cathedral. Young and old joined forces, working together to complete a much commented on festive makeover for the building. Three other revenue generating wreath-making workshops have been held and these have proved to be very popular with potential for expansion.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

Alongside musical and cultural events, BCT is also laying the foundations for a broader programme of educational and artisanal activity, with a strong emphasis on heritage skills. Building on its successful partnership with the Stained Glass Symposium and involvement in the Saving Scottish Stonemasonry Working Group, the Trust aims to create a platform for hands-on learning, traditional craft demonstrations and schools' engagement. This is with a view to offering future generations the chance to engage with history in a practical and meaningful way. In the longer term, the Cathedral could become a regional centre for bespoke heritage skills qualifications, developed in collaboration with education and conservation bodies. Events like VoiceFest will play a dual role in this ambition, not only animating the space with live performance, but also offering outreach opportunities that link music, heritage and community learning.

The vision is to embed the Cathedral in Brechin's future as much as its past, creating a living space of culture, education and craftsmanship.

GENERAL TRUSTEES' WORK PROGRAMME:

Shortly after the start of the accounting period, the General Trustees of the Church of Scotland commenced an extensive programme of work at the Cathedral intended to ensure that it becomes "wind and watertight". During the period since its closure in 2020, a significant backlog of repairs had built up, and the condition of the roof and gutters, in particular, had deteriorated.

The work programme involved extensive scaffolding both inside and out, and considerably disrupted other activities in the Cathedral, because of the Health and Safety limitations imposed. This work continued through the winter and into Summer 2025, and included repairs and re-slating to the North and South Aisle roofs, repairs and restoration of the lower guttering and rain-water drainage on both the North and South faces, limited stonework and repointing, as well as investigation of the extent of rot in the beams and struts of the Nave and Aisles, and substantial repair and replacement of the timbers and roof of the Queen's Aisle which was found to be particularly damaged.

The works undertaken since the year-end by the General Trustees have included the re-installation of an effective heating system for the Cathedral, a fire and intruder Alarm system and repair of the Organ to fully working order.

Because of the works to the roof and Queen's Aisle it has been impossible to re-open the Cathedral to the public yet, although limited events have been held within the Cathedral, and occasional visits have been arranged for visitors, many of whom have travelled from overseas and are keen to explore their local connections.

The General Trustees now intend to offer full ownership and responsibility for the Cathedral, together with the Cathedral Hall, and the Cathedral Allotments, to the BCT for a nominal price. At that time, it will be essential for the Trustees of the BCT to have a full and costed understanding of the essential, and also the merely desirable, works and repairs remaining, and a timetabled plan for their completion, together with a credible

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

fund-raising strategy. In July 2026, a Minute of Agreement between the General Trustees and the BCT has been agreed, and the formal transfer of ownership is expected to take place shortly after the signing of this Report and the Accounts.

FINANCIAL REVIEW:

After considerable difficulty and delay, the Brechin Cathedral Trust was able to open a current account with the Royal Bank of Scotland on 29 March 2024.

Funds of £110,000 were initially transferred in 2024 from the Society to the BCT and these are unrestricted and available for general use by the BCT. Further funds of £59,244 were received from the Society after its receipt of a generous legacy. These funds have enabled the Trust to pay its costs during this period, but the Trustees are acutely aware that they will need to generate funds from a wider source of activities to meet expenses in the future.

It is also very likely that the Trustees will need to raise substantial funding from Grants and similar awards to meet the anticipated substantial costs of maintenance and repairs to the Cathedral and Hall which will be necessary in the future despite the work which has been undertaken by the General Trustees.

Grants for specific purposes were received in 2024 from the Benefact Trust (£4,900) and the National Lottery (£12,000) and a further grant of £3,000 was received from the Baird Trust during this period. These funds were on hand at the accounting date. These Grants were awarded for our “Opening the Doors” project, which aims to make the Cathedral more accessible to local residents and visitors. Because of the Restrictions caused by the works being undertaken by the General Trustees to the roof and Queen’s Aisle, the “Opening the Doors” project has been delayed, and these restricted funds remain intact.

Income of £8,575 was received from donations, hall rents, allotment rents and events during the period, and costs of £56,023 were incurred managing the Cathedral building and on development work, including applying for grant support. The income and costs are fully described on the Statement of Financial Affairs on page 8. Thus, the net costs were almost £1,000 per week, and will increase if the Cathedral is transferred from the General Trustees when insurance, power and heating, and all other fabric and running costs become the responsibility of the Trust.

At 1 November 2025, Unrestricted funds were £114,423 (2024 - £102,627), and Restricted funds were £19,900 (2024 - £16,900).

RESPONSIBILITIES OF THE TRUSTEES:

The Trustees must prepare Financial Statements which give sufficient detail to enable an appreciation of the transactions of the Trust during the financial period. They are

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

responsible for keeping proper accounting records which, on request, must reflect the financial position of the Trust at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees are also responsible for safeguarding the assets of the Trust, and must take reasonable steps for the prevention and/or the detection of fraud and other irregularities.

Approved by the Trustees on 20 July 2026 and signed on their behalf by:

Caroline Fife

Caroline Carnegie, Duchess of Fife

Independent Examiner's Report to the Trustees of the Brechin Cathedral Trust SCIO

I report on the accounts of the charity for the second period of account to 1 November 2025.

Respective Responsibilities of Trustees and Examiner

The Charity's trustees consider that the audit requirement of Regulation 10 (1) (d) 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 Independent Examiner's Statement

My examination is 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 seeks explanations from 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 record 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.

Karen A Souter

20 July 2026

Name: Karen Souter CA

Address: Grosefield Farm, Brechin, Angus, DD9 7QU

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 1 November 2025

Statement of Financial Activities from 2 November 2024 to 1 November 2025

	Unrestricted	Restricted	Total	2024 Total
	£	£	£	£
Receipts				
Funds from the Society of Friends	59,244		59,244	110,000
Grant from the Baird Trust		3,000	3,000	-
Grant from the Benefact Trust		-	-	4,900
Grant from the National Lottery		-	-	12,000
Donations	2,015		2,015	100
Hall rents	4,365		4,365	270
Allotment rents	655		655	-
Concert	600		600	
Hogmanay donations	185		185	
Artisan market	455		455	
Funerals	300		300	
Total Receipts	67,819	3,000	70,819	127,270
Payments				
Development manager	25,000		25,000	4,000
Facilities manager	26,550		26,550	3,443
Travel costs	640		640	
Website	780		780	
Architect	422		422	
Industrial heater	563		563	
Events costs	348		348	
Volunteers	447		447	
Sundry other costs	1,273		1,273	300
Total payments	56,023		56,023	7,743
Surplus of Receipts over Payments	<u>11,796</u>	<u>3,000</u>	<u>14,796</u>	<u>119,527</u>
Reserves at 2 November 2024	<u>102,627</u>	<u>16,900</u>	<u>119,527</u>	<u>119,527</u>
Reserves at 1 November 2025	<u>114,423</u>	<u>19,900</u>	<u>134,323</u>	

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees’ Annual Report and Accounts to 1 November 2025

Statement of Balances at 1 November 2025

	Unrestricted	Restricted	Total	2024 Total
	£	£	£	£
Unrestricted Reserves	114,423	-	114,423	102,627
Restricted Reserves	-	19,900	19,900	16,900
<u>Total Reserves:</u>	<u>114,423</u>	<u>19,900</u>	<u>134,323</u>	<u>119,527</u>
Represented By:				
Cash at Bank	114,423	19,900	134,323	121,593
Current liability	-	-	-	(2,066)
<u>Net Current Assets</u>	<u>114,423</u>	<u>19,900</u>	<u>134,323</u>	<u>119,527</u>

The Restricted Funds will be used on the “Opening the Doors” project to enhance visitor access and experience in the Cathedral once the programme of repairs at present being conducted by the General Trustees is completed.

Timothy Ambrose

20 July 2026

J M T Ambrose FCA, Trustee and Treasurer