Brechin City Hall Users Group (SCIO)
Trustees Report

and Financial Statements

for the year ended

31st March 2026.

Registered Charity Number SC048285

Charity Information

Charity Name	Brechin City Hall Users Group (SCIO)
Trustees	James Milne
	Kay Robertson
	Gordon Smith
	Elizabeth Smith
	Ahmed Mahmood
Charity Number	SC048285
Principal Address	9 Swan Street
	Brechin
	Angus
	DD9 6EE

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Trustees Report

For the year ended 31 March 2026

The trustees are pleased to present their report together with the financial statements for the year ended 31 March 2026.

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 11th April 2018. It has a two-tier structure consisting of the Board of Trustees and Management Committee.

Appointment of trustees

Trustees are appointed in accordance with the constitution.

Objectives and Activities

Charitable Purposes

The organisation's purposes are the advancement of citizenship or community development; the provision of recreational facilities, or the organisation of recreational activities with the object of improving conditions of life for the people of Brechin and surrounding area through:

- The provision of a community facility for local groups, individuals, and the community as a whole.
- The provision of strategic direction and operational management of the Brechin City Hall on a day-to-day basis.

Taking responsibility for the partnership with Angus Council and the relationship of the common good

Achievements and Performance

As we report on the past year, we are pleased to have had yet again another busy, successful and productive year. As in previous years volunteers are at the heart of our project and without their continued support and enthusiasm our success and wellbeing would be severely impacted and possibly restricted. Some events can be very busy, and it is important that we always maintain a calm and safe environment ensuring everyone has a positive experience when in the hall encouraging them to return.

We ended last year about to start the major task of repainting the main hall. This work was done by local painters with the finished article coming in for great praise from many of the hall regular users. Visitors to the hall for events are surprised by the character and ambience of the hall which is enhanced by the colour scheme which highlights the many traditional features on the walls and ceiling. It was also planned to improve the rear entrance to the hall install new cupboards, wall panelling to match the main hall, false ceiling and all insulated to retain heat before being painted. The outside area at the rear of the hall was giving cause for concern in that the concrete paths were displaying tripping hazards which was not conducive to the less abled who used the rear entrance. The whole area had tarmacam laid and we installed a security bollard to stop nuisance parking behind the hall. All these changes were done with the agreement of our contacts in Angus Council.

We continue to support our regular hall users when required. Tai Chi and Judo meet weekly. U3A and Floral Art use the hall on a monthly basis with high numbers of attendees. Other groups such as Angus Carers continue to make use of our facilities. Major events in our calendar are shows organised and managed by Combined Productions and Brechin Amateur Operatic Society (BAOS). BCHug continue to run the popular Saturday Night Dances. The Auld Yule Dance in January was yet again an extremely well-presented event with hall décor, meal and music being given high praise by the attendees. Our Makers Markets every four months, offer local made produce to the public. Under our "Friday Night Is…" banner we see a variety of shows and events as a means of encouraging new audience members to become accustomed to these regular events. New and established booking agents provide a mixture of comedy, and music genres, with children's theatre and the busy bingo nights providing diversity to suit the audience demographics. Cinema showings were held on a regular basis and are slowly attracting more viewers.

Angus Council continue to maintain the fabric of the building ensuring it is wind and watertight. Numerous visits have been made by roofers to slowly get to grips with the many roof leaks we have suffered over the year.

Overall, the past year has been very successful in many different aspects due in no small part to the large number of hours spent managing the project by a number of individuals whose commitment is greatly appreciated.

Financial Review

Income for the period was £ 47,288 with normal expenditure totalling £ 20,800 thus giving a healthy operating surplus of £26,488 for the period. A number of property improvement projects were carried out during the year at a total cost of £33,983 resulting in an overall deficit for the period of £7,495.

The halls continue to be busy, and we are delighted to welcome new customers using our facilities resulting in our main funding streams of rental income and associated charges received for the hire of the hall and ancillary facilities and equipment showing an increase of 12% from the previous year.

During the year we have again undertaken a number of in-house events such as regular Makers' Markets, Saturday Dances, Auld Yule Dance and Music Concerts etc. We also ran several cinema screenings which we hope will become a regular addition to our event programme. All of these events have had mixed success as regards audience attendance but raised a net total of £4,334.

As always, the efforts of our volunteers in staffing events and attending to the general wellbeing of the hall has been considerable and vital to the success of our organisation.

Reserves policy

At the present time, the trustees consider that the balance of unrestricted funds will be sufficient to carry on the current level of activities for the coming year.

As the running costs of the organisation increase, the trustees will continue to monitor the situation to ensure that the reserves maintain an acceptable level.

Independent Examiner's Report to the Trustees of Brechin City Hall Users Group (SCIO)

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 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 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.

Signed: Gemma Beattie Date: 17. 07. 2026.

Name: Gemma Beattie

Relevant professional qualification(s) or body (if any): Financial Administrator

Address: Westfield
Little Brechin
Brechin
DD9 6RQ

Statement of Receipts and Payments for the year ended 31 March 2026

2025	Receipts	Note	Unrestricted Funds	Restricted Funds	Total
£			£	£	£
16,371	Rental Income		17,422		17,422
810	Bar / Kitchen - Hire Income		670		670
999	Stage Lighting - Hire Income		1,320		1,320
598	PRS Levy		658		658
480	Use of Dressing Rooms		511		511
1,361	Equipment Hire		2,439		2,439
15,755	Grants / Donations Received	4	13,375		13,375
7,898	In-house event Income		6,765		6,765
4,217	Profit from Sundry Event Sales		4,128		4,128
48,489	Total receipts		47,288		47,288
	Payments				
750	Public Liability Insurance		893		893
87	Public Entertainment Licence				
415	TV, Music and Film Licencing		889		889
1,455	Cleaning Supplies		2,516		2,516
330	Window Cleaning		275		275
1,413	Repairs and Maintenance		3,577		3,577
86	Commercial Waste Removal		88		88
	Utility Charges - Electricity				
	Utility Charges - Gas				
1,360	Telephone / IT Charges		1,511		1,511
	Training and Seminars		373		373
580	Marketing and Promotion		1,179		1,179
87	Printing and Stationery		35		35
3,098	Equipment and Services		330	2,416	2,746
6,287	Expenses: In-house events		6,100		6,100
1,878	Miscellaneous Expenditure		618		618
	Property Improvements		33,983		33,983
17,826	Total payments		52,367	2,416	54,783
30,663	Surplus / (Deficit) for the period		(5,079)	(2,416)	(7,495)
-	Transfers between funds		(1,375)	1,375	
30,663	Surplus / (Deficit) for the period		(6,454)	(1,041)	(7,495)

Statement of Balances
At 31 March 2026

	Unrestricted Funds £	Restricted Funds £	Total £
Opening cash at bank and in hand	66,964	5,149	72,113
Surplus / (Deficit) for the period	(6,454)	(1,041)	(7,495)
Closing cash at bank and in hand	60,510	4,108	64,618

Bank and Cash Balances

	£
Bank current account	64,524
Cash in hand	94
Closing cash at bank and in hand	64,618

Approved by the Trustees and signed on their behalf by:

Gordon Smith

Gordon R. Smith

Treasurer

29th June 2026

James C. Milne

Chairperson

29th June 2026

Notes to the accounts
for the year ended 31 March 2026

1. **Basis of accounting**
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. **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. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation and various designated funds for specific purposes approved by the trustees.

   Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. **Related party transactions**
No remuneration was paid to the trustees or any connected persons during the period.

4. **Grants / Donations Received**

	Unrestricted Funds £	Restricted Funds £	Total £
Various small donations < £500	375		375
Angus District Council	13,000		13,000
	13,375		13,375

5. **Unrestricted funds**

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
General funds	41,924	35,389	(45,663)	9,973	41,623
Designated funds:					
Bar/Kitchen improvements	2,318	996	(136)		3,178
In-house Events	11,374	10,903	(6,568)		15,709
Provision - Utility Charges	11,348			(11,348)	-
	66,964	47,288	(52,367)	(1,375)	60,510

Purposes of designated funds:

Bar and Kitchen improvements	-	contributions received from hirers towards the cost of improvements to the bar and kitchen facilities.
In-house events	-	a self-financing fund which allows us to organise our own events such as markets, fairs, dances and concerts for the benefit of the community.

Provision for Utility Charges - a provision was made from general funds towards the cost of potential utility charges due to the sudden rise in energy costs. The Trustees have since decided that this fund is no longer required and has been transferred back to General Funds.

6. **Restricted funds**

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Community Connect	4,108				4,108
Comfort & Safety Fund	1,041		(2,416)	1,375	-
	5,149		(2,416)	1,375	4,108

Purposes of restricted funds:

Scotmid Community Connect - We received £5,000 from the Scotmid Community Connect Programme in 2020 to assist with the purchase of a passenger lift to enable users in need of assistance to access the stage. Despite our best efforts it has proved impossible to source a passenger lift which fits the dimensions required in terms of space and height. In 2024 we instead purchased two wheelchair ramps which enables users in need of assistance to access the stage via another part of the building. The remainder of the fund will be used to upgrade disabled facilities throughout the building.

Audience Comfort & Safety Fund - A generous donation was received in 2024 to be used to upgrade facilities in the building to improve the comfort and safety of our audience. This was used this year to purchase new seating for the stalls area at a cost of £2,416.