

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2025	To	31	12	2025

Reference and administration details

Charity name	Brechin Photographic Society
Other names charity is known by	
Registered charity number	SC053414
Charity's principal address	Luthermuir Schoolhouse
	School Road, Luthermuir
	Laurencekirk
	Postcode AB30 1QA

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Iain Wilson	Treasurer		
2	Irene Cooper	Secretary		
3	Norman Mackenzie	Past-President		
4	Anne May	President		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Volunteered from membership of the Society

Objectives and activities

Charitable purposes

The aims of the Society shall be to
a) to promote the art of photography in the district of Brechin and to provide appropriate facilities.
b) to promote activities for the benefit of members to advance the photographic understanding, skills, knowledge, and competences in photography, and
c) to provide facilities and equipment for the furtherance of the above objectives.

Summary of the main activities in relation to these objects

The Society has run a comprehensive syllabus of competitions, talks and workshops for and by members. It has engaged with other charities and organisations in the community to provide images to record and promote their events. We have produced an annual magazine to record and showcase images from all members' competition entries.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The Society has continued to attract new members with a range of expertise and provides mentoring for those who are developing.

The Society has provided workshop time for members to showcase their own particular skills, both in historic developing techniques and in modern digital post processing.

Outings to Arbroath Harbour, events at Brechin Castle Showground Aberdeen Canoe Club's North Esk Race and events within the community in Brechin and Glenesk gave members opportunities to contribute a photographic service to our local community

Financial review

Brief statement of the charity's policy on reserves

The charity aims to maintain sufficient reserves to mitigate against fluctuations in membership numbers and to allow the replacement of any necessary assets, in the event of failure.

Details of any deficit

None

Donated facilities and services (if any)

None

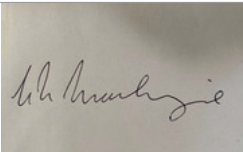
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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Norman Nicholson Mackenzie	
Position (e.g., Chair)	Retiring President	
Date	4th July 2025	

Brechin Photographic Society

SC 053414



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	1	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,075				2,075	
Legacies					-	
Grants					-	
Receipts from fundraising activities	732				732	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,807	-	-	-	2,807	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,807	-	-	-	2,807	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,296				3,296	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,296	-	-	-	3,296	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,296	-	-	-	3,296	-
Net receipts / (payments)	(489)	-	-	-	(489)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(489)	-	-	-	(489)	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,118				3,118	
	Surplus / (deficit) shown on receipts and payments account	(489)				(489)	
						-	
						-	
	Cash and bank balances at end of year	2,629	-	-	-	2,629	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Laptop Computer	Unrestricted	328	250	300
	Digital Projector	Unrestricted		800	1,000
	Photo Frames	Unrestricted		400	500
		Total	328	1,450	1,800

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*

Print Name

Date of approval

	Iain Wilson	Friday 20 February 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

None

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
None			
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None			

C6 Other information

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APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v3

Report to the trustees/members of

Charity name

Brechin Photographic Society

Registered charity number

SC 053414

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

Jan

2024

to

Period end date

Day

Month

Year

31

Dec

2024

Set out on pages

(remember to include the page numbers of additional sheets)

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 (as amended). 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 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 (~~other than that disclosed on the attached page~~)

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

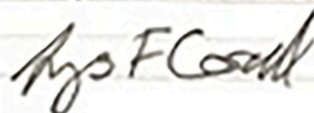
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

Name: Angus Coull

Date:

29/6/26



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

Address: 62 High Street brechin DD9 6EY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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