

Don Centenary Trust
Receipts and Payments Account for the Year Ended 28th February 2026

Receipts	£	<u>2026</u>	£	<u>2025</u>
Sale of Investments		0.00		0.00
Dividend Income		426.13		427.34
Quiz night proceeds		0.00		548.50
Rotary Contribution towards DeFib		0.00		335.00
Virgin Money - Complaint Redress		0.00		75.00
Bank Interest		0.00		0.00
Total receipts		<u>426.13</u>		<u>1385.84</u>
 Payments				
Brechin Men's Shed	500.00		0.00	
Edzell Men's Shed	29.93		0.00	
Keysafe Locks (Donation)	0.00		0.00	
Brechin Flood Appeal (Donation)	0.00		0.00	
Brechin Daycare Ltd (Screens Donation)	0.00		0.00	
Jars Defibrillator (Donation)	0.00		0.00	
Total Expenditure Costs		<u>529.93</u>		<u>0.00</u>
Governance Costs(LSE-LEI App)		60.00		60.00
Total Payment for charitable activities		<u>589.93</u>		<u>60.00</u>
 Surplus/ (deficit) for year		 <u>(163.80)</u>		 <u>1325.84</u>
 All Funds are Unrestricted				
 Statement of Balances as at 28th February 2026				
Bank Account - Opening Balance		1914.84		589.00
Surplus/Deficit		(163.80)		1325.84
Closing Balance		<u>1751.04</u>		<u>1914.84</u>
 Reserves				
General Funds		1751.04		1914.84
Investments		38554.53		39830.09
Total		<u>40305.57</u>		<u>41744.93</u>

Continued on next page

OSC Charity Number SC012121

Schedule of Investments

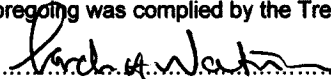
			<u>2026</u>			<u>2025</u>
			£			£
	Holding	Price		Holding	Price	
Henderson Gbl Equity	3647.09	0.8451	3082.16	3647.09	0.7206	2628.09
Electric & General Investment	6138.411	3.41.73	20976.79	6138.41	3.9475	24231.38
Bankers Investment Trust	10500.00	1.3780	14469.00	10500.00	1.2360	12978.00
Cash Income ledger			26.58			7.38
Total Portfolio			<u>38554.53</u>			<u>39830.09</u>

All Funds are Unrestricted

Approved by the Trustees and signed on their behalf


Mr S Dempsey Chairperson

Date 25/5/26

Foregoing was compiled by the Treasurer

Gordon A Watson

Auditors Statement

AUDITED AND FOUND CORRECT FROM THE INFORMATION PROVIDED
AND IN ACCORDANCE WITH REGULATION 11 OF THE CHARITIES
ACCOUNT (SCOTLAND) REGULATIONS 2006.



IAN ANDERSON
AUDITOR

21/4/26

APPENDIX 3



Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages		Independent examiner's report on the accounts v2						
		Charity name Don Centenary Trust						
		SC012121						
		Period start date			Period end date			
		Day	Month	Year		Day	Month	Year
		1 st	March	2025	to	28 th	Feb	2026
								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement		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. 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. In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed: Name: Relevant professional qualification(s) or body (if any): Address:		 IAN JAMES ANDERSON RETIRED BANK MANAGER 21 INCHBRAVYCK ROAD FERRYDEN MONTROSE DD10 9SZ						
		Date: 21/4/26						

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

THE DON CENTENARY TRUST

CHAIRMAN'S OSCR REPORT MAY 2026

Aims [objects] of our constitution

- The collection of funds (donations, fundraising and all lawful means) to support the provision of healthcare support within the town bounds of Brechin and adjoining parishes, as determined by the Trustees of the organisation at the Annual General Meeting (hereinafter referred to as the 'AGM')
- The provision of healthcare equipment and services within the town boundaries of Brechin and adjoining parishes as deemed appropriate and authorised by simple majority voting of the Trustees at the AGM. Where votes of Trustees are tied, the Chairman will have a casting vote.

In the last twelve months, the Trustees have remained committed to strengthen our links and awareness of the community we support. As it has been a challenge to ensure we have a quorum for our meetings, at the AGM in September 2024 we changed the constitution to make a quorum five trustees, which includes three office bearers.

However, we need to ensure we get a consistent level of attendance to maintain our efforts to support our work.

We have a duty to continue the commitment of the Don Trust to the community of Brechin and the surrounding parishes. James Don had a vision for health care in Brechin contributed to the funds needed to build and set up Brechin Infirmary. His commitment was recognised by the local community who matched his funding through public subscription. We are constantly reminded of the challenges faced by the NHS locally and nationally about funding and where it comes from. We and politicians could learn from the approach and commitment of James Don.

His legacy lives on and we as Trustees can continue to support the health and wellbeing of local people in a modest but focused way. As a group we can continue to work together with other partners to further the aims of the Don Trust. As trustees, we are busy with our lives, work and family commitments. However, we need to find the time

to carry on this important work. James Don and our predecessors would expect nothing less from us and. The contribution of the trustees has been essential, and we need to continue to have the desire to be creative and engage with those in our community who need support and will benefit from it for years to come.

Develop partnership working

Since February 2025 we have discussed and agreed a different approach to how we engage considered proposals with local community groups in the future. To support this, trustees have been linked to different groups. The purpose of this changed approach is to foster positive relationships and seek ways to ensure our resources are allocated to meet the needs of the local community. With regular changes to the trustee group, we are having to respond to ensure continuity and progression.

We discussed ways to evaluate applications for funding support and to ensure the process was manageable, we focused on two aspects:

- The application itself and the impact of the project on users
- How it matches up with the aims of the Don Trust

Thanks are due to Melanie for her work on developing the funding application form.

In the coming we need to recruit trustees who represent our community groups to ensure we are listening to and responding to local people.

I would like to acknowledge my sincere thanks and appreciation to Caroline as minutes Secretary and Gordon as our Treasurer and all the Trustees for their commitment and enthusiasm to supporting local people.



Steve Dempsey

Chair

The Don Centenary Trust, 25 May 2026