BRYANT CHARITABLE TRUST CHARITY NUMBER: SC033010

TRUSTEES' REPORT

AND

STATEMENT OF ACCOUNTS

FOR YEAR ENDED 31 MAY 2024

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TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MAY 2024

The Trustees present their report and the financial statements of the charity for the year ended 31 May 2024.

Reference and Administrative Details

Registered charity name Charity registration number

Registered address

Bryant Charitable Trust SC033010



The trustees who served the charity during the period were as follows:-

Independent Examiner

Hall Morrice LLP 6/7 Queens Terrace Aberdeen AB10 1XL

Objectives and Activities

The purposes of the Trust are to promote and support selected Christian organisations worldwide. This includes the support of missionaries, mission work, special projects and the promotion of Christian literature. In addition, the Trustees can, at their discretion, elect to assist such other charitable objects in any part of the world, such as disaster relief situations.

Achievements and Performance

During the year the Trust continued its objective to provide grants to promote and support selected Christian organisations worldwide. The main grants given were to Philippine Asia Missions Inc. ('PAMI') in the Philippine Islands and Deeside Christian Fellowship Church (Aberdeen, Scotland) outreach pastor support.

Main grants were given to:

- Philippine Asia Missions Inc. ('PAMI'), located in Sorsogon province of the Philippine Islands, for support of their deprived area feeding and local outreach programmes, including Leadership Training, bible classes, Children's ministries, and church planting.
- Deeside Christian Fellowship Church (Aberdeen, Scotland) for continued pastor outreach support.
- The Lighthouse project in Aberdeen, Scotland for community support and outreach in one of the city's most deprived areas.
- Toughest Kids Foundation in Mississippi, USA, in support of the establishment of a unique residential camp for children and adults with chronic illnesses and special needs.

The Philippine orphanage (through Sunrise Institute) which was founded by and operational funding provided during the initial years by Bryant Charitable Trust, has become self-sustaining in the past couple of years due to local Philippine & other support, and therefore there is no further need of support from the Bryant Charitable Trust.

The outreach pastoral support for Deeside Christian Fellowship Church has led to a more self-sustaining situation. The existing level of grants was maintained during the year, but it is expected that this can now be reduced with funds directed to other areas.

TRUSTEES' ANNUAL REPORT (CONT'D) YEAR ENDED 31 MAY 2024

Financial Review

The funds brought forward from 2023 have allowed the trustees to make various donations as detailed in note 1 to the accounts.

The Trustees hold the trust fund and the income thereof to pay out all costs, charges and expenses properly incurred by the Trustees in the administration of the Trust. All of the Trust's funds are held in an Unrestricted General Fund meaning there are no restrictions on its use.

The Trustees aim to retain sufficient reserves to ensure the continued support of the PAMI programme, the Deeside Christian Fellowship support, and the small monthly support amounts to Save the Children and Sightsavers, through 2025. During the year the trustees supported Toughest kids Foundation Mississippi, Free Church of Scotland Football Club and Forfar West-Para Football Club. Furthermore, reserves will be maintained to support various anticipated smaller Church programmes as they might arise.

A close watch is kept on the Trust accounts, and reserves topped up from personal resources as increased forecasted needs may arise.

The accumulated surpluses to date are to be carried forward and utilised towards ongoing future costs.

Plans for the Future

The Trust plans to continue to support Christian causes and humanitarian causes supported by Christian organisations. Current commitments stand as follows:

- PAMI Around £10,000 p.a.
- Deeside Christian Fellowship Around £7,200 p.a reduced to £3,600 p.a by May 25.
- Save the Children & Sightsavers £360 p.a.

While commitments, circa £5,000 for further support for the Lighthouse ongoing operations, and circa £5,000 for Toughest Kids Foundations are expected in the 2024/25 year.

Structure, Governance and Management

The charity is a Trust Fund. The Trustees subscribe to the highest levels of governance and the day to day management is carried out by and determine which good causes are to be supported.

The trustees have the power from time to time to appoint a new or additional Trustee or Trustees.

When new trustees are appointed they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and charity law.

TRUSTEES' ANNUAL REPORT (CONT'D) YEAR ENDED 31 MAY 2024

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 these financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

Signed on behalf of the Trustees

Trustee 11 March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRYANT CHARITABLE TRUST

I report on the accounts of the charity for the year ended 31 May 2024 which are set out on the following pages.

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)(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 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 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.



On behalf of Hall Morrice LLP Chartered Accountants ABERDEEN, 11 March 2025

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted Funds 2024	2023
	Note	£	£
RECEIPTS			
Donations		50,000	-
Bank Interest Received		4,890	503
TOTAL RECEIPTS		54,890	503
PAYMENTS			
Payments relating directly to charitable activities			
Grants Paid	1	36,439	34,463
Support Costs		64	128
Governance Costs		900	870
TOTAL PAYMENTS		37,403	<u>35,461</u>
SURPLUS/(DEFICIT) FOR YEAR		17,487 =====	(34,958) =====

STATEMENT OF BALANCES AS AT 31 MAY 2024

	2024 £	2023 £
UNRESTRICTED FUNDS		
Cash at Bank at 1 June 2023	151,824	186,782
Surplus/(Deficit) for Year	<u>17,487</u>	(34,958)
Cash at Bank at 31 May 2024	169,311 =====	151,824 =====
CASH AT BANK AT 31 MAY 2024	169,311 =====	151,824 =====

Approved by the Trustees on 11 March 2025, and signed on their behalf by:



NOTES TO THE ACCOUNTS FOR YEAR TO 31 MAY 2024

1.	CHARITABLE ACTIVITIES – GRANTS PAID	2024 £	2023 £
	Grants to Institutions		
	Philippine – Asia Missions Inc. Deeside Christian Fellowship Sightsavers Save the Children	12,045 17,136 360 360	2,921 7,136 360 360
	McGregor Baptist Church Aberdeen Rowing Charity Moldova Christian Mission	1,000	21,702 1,984 -
	Toughest Kids Foundation – Mississippi Free Church of Scotland Football Club Forfar West-Para Football Club	4,038 1,000 <u>500</u> 36,439 =====	34,463 ====

2. TRUSTEES REMUNERATION AND EXPENSES

No trustees were paid remuneration in the year.

No expenses were reimbursed to trustees during the year.

3. RELATED PARTY TRANSACTIONS

During the year, a donation of £50,000 (2023 - £nil) was received