

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

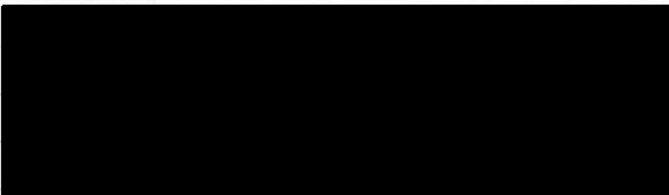
Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2023	To	31	07	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Angus Upcycling Project SCIO

SC048521



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			
2			
3			
4			
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

We have a constitution.

Our trustees have experience within Social Work, Homeless Units and Police Service. Two have volunteered previously with victim support, Angus Foodbank, one currently volunteers for the children hearing system Scotland and has done so for 13 years. Each trustee has connection within local authority churches community groups which they bring together for the work of the project.

Trustee recruitment and appointment

The project is keen to appoint more trustees we would like to recruit some from out with our project bringing in a fresh eye and ideas.

Objectives and activities

Charitable purposes

1

The organisation is established for charitable purposes only, and in particular, the objects are:

1.1 The advancement of citizenship or community development through promoting civic responsibility encouraging more social inclusion and improving the organisations capacity to support and train volunteers.

1.2 The advancement of environmental protection to reduce waste and sustain management of natural

1.3 The relief of poverty through up-cycling and providing low cost furniture and electrical goods for those in need which will help relieve some financial hardship and generally improve the conditions of life for disadvantaged people. resources through up-cycling of goods

4.4. The advancement of education for young people with barriers.

Summary of the main activities in relation to these objects

Upcycling of small pieces of furniture, providing food to those in financial difficulties working with local schools, churches local authority 16+ team, Hillcrest futures., At Christmas time we provided over 200 Christmas bags working alongside the two sisters in Coupar Angus who provided us with chickens, providing clothing to those in financial difficulties providing those with a disability to volunteer, work with the local secondary school providing placements for those who are disengaged with school. We are also working with young people who are undertaking their prince's trust award. This our second year of undertaking this with the young people.

Bringing social inclusion to those we volunteer with us, through the variety of people who volunteer good skills no skills, training, discussions.

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Achievements and performance

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

We have retained our volunteer base, working with a variety of volunteers with differing skills. Assisting those who are disengaged from education to obtain hands on experience of re-using furniture, obtaining socialisation and intergeneration skills within our project all our volunteers and beyond.

Engaging with local secondary school working with young people who are undertaking their prince trust award, promoting good relationships between all volunteers.

Working with various community groups engaging with the local community, holding open days so all can come and see our work.

Working with local businesses we have managed to work with the factory shop and we are able to put items we have upcycled in their premises for sale, this assists us engage with the local community from a different angle.

Attending local community groups to speak on the work the project is undertaking and give an understanding of why we are doing it. Have had many donate furniture to us. Is provides community groups with an understanding of the project, the usefulness of it.

Financial review

Brief statement of the charity's policy on reserves

We have no reserves, all our furniture is sold at low affordable prices as per our objectives, this money provides enough for us to pay our rent utilities, and purchase items we need to use to work on the furniture.

Details of any deficit

We have had to move premises again due to the premises we were in being damp and a lot of our furniture had to be destroyed due to the damp and a burst pipe causing a lot of water damage. We have had to find our feet again and we have had to engage a solicitor to assist us with a new lease and assist us get out of our old one which has taken up a lot of out funds.

Donated facilities and services (if any)

Our volunteers donate their time to us for which we are very grateful. All the furniture we work on is donated by members of our community and local businesses.

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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)

**OSCR will accept
digital or typed
signatures**

Full name(s)

Position (e.g. Chair)

Chair / Trustee

Date _____

14/11/2025

Angus Upcycling Project SCIO

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2023		31	07	2024

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					-	200
Legacies					-	
Grants	425	5,900			6,325	30,153
Receipts from fundraising activities					-	22,787
Gross trading receipts					-	8,251
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	9,904				9,904	
					-	
A1 Sub total	10,329	5,900	-	-	16,229	61,391
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,329	5,900	-	-	16,229	61,391
A3 Payments						
Expenses for fundraising activities	-				-	55,014
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	18,812	2,979			21,791	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	2,040				2,040	
Other					-	
					-	
A3 Sub total	20,852	2,979	-	-	23,831	55,014
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	20,852	2,979	-	-	23,831	55,014
Net receipts / (payments)	(10,523)	2,921	-	-	(7,602)	6,377
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(10,523)	2,921	-	-	(7,602)	6,377

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	17,177				17,177	10,800
	Surplus / (deficit) shown on receipts and payments account	(10,523)	2,921			(7,602)	6,377
						-	
						-	
	Cash and bank balances at end of year	6,654	2,921	-	-	9,575	17,177
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent examiners fee	Unrestricted	780	
		Total	780	-

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

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

Signature*

Print Name

Date of approval

			29/11/25

Section C Notes to the Accounts

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

Funds received were put towards buying of food for our project

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
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

Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

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

X

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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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Angus Housing Association					-	100
Member of the Public					-	100
					-	
					-	
Total	-	-	-	-	-	200

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Angus Council	-	1,500			1,500	17,261
Foundation Scotland	-	4,400			4,400	-
Creative Lives funding	-				-	12,892
Charities trust	300				300	
	125				125	
					-	
Total	425	5,900			6,325	30,153

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sale of upcycled furniture	9,826				9,826	
Sale of books	78				78	
					-	
					-	
					-	
					-	
					-	
Total	9,904	-	-	-	9,904	-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	16,186				16,186	
Electric and Gas	959				959	
Rates	99				99	
Advertising	1,056				1,056	
Phone	122				122	
Sundry	390				390	
Hardship Purchases		2,979			2,979	
					-	
					-	
					-	
Total	18,812	2,979	-	-	21,791	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	200
Legacies					-	
Grants	425				425	30,153
Receipts from fundraising activities					-	22,787
Gross trading receipts					-	8,251
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	9,904				9,904	
Sub total	10,329	-	-	-	10,329	61,391
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,329	-	-	-	10,329	61,391
Payments						
Expenses for fundraising activities					-	55,014
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	18,812				18,812	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	2,040				2,040	
Sub total	20,852	-	-	-	20,852	55,014
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	20,852	-	-	-	20,852	55,014
Net receipts / (payments)	(10,523)	-	-	-	(10,523)	6,377
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(10,523)	-	-	-	(10,523)	6,377
Nature and purpose of funds						
To pay for the rent for the coming months						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Food projects						
Receipts						
Donations					-	
Legacies					-	
Grants	5,900				5,900	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	5,900	-	-	-	5,900	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,900	-	-	-	5,900	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,979				2,979	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	2,979	-	-	-	2,979	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,979	-	-	-	2,979	-
Net receipts / (payments)	2,921	-	-	-	2,921	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,921	-	-	-	2,921	-

Nature and purpose of funds

To contribute to the provision of emergency food parcels for Forfar and the surrounding area's residents facing food insecurity.

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Angus Upcycling Project SCIO

Registered charity number

SC048521

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	August	2023	to	31	July	2024

Set out on pages Pages 1 - 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 (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

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:

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

Address:

Date:

26/11/2025

** OSCR will accept digital or typed signatures