

# Brechin Youth Project

Scotland · Charity number SC029761

## Details

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Known as	The Attic
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2000-01-25
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
19 Clerk Street  
Brechin  
Angus  
DD9 6AF

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of health', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Provide a safe and stimulating drop in centre for the young of Brechin and beyond. Open 4 nights a week we offer food options in addition to recreation and a team of workers and volunteers enables the work to be carried out safely.

**Beneficiaries:** 'Children or young people'

**Objectives:** [a] To promote the benefit of the inhabitants of Brechin and District, and in particular those under 25 years of age, without distinction of age, gender, political, religious or other persuasions, by associating the local authorities, statutory organisations, voluntary organisations and the inhabitants in a common effort to relieve poverty, advance education, maintain and further health and alleviate the distress and suffering caused by alcohol and drug misuse and to provide, or assist in the provision of, facilities in the interests of social welfare for recreation and leisure-time occupation with the objective of improving the conditions of life for the said inhabitants [b] To advance the education of the public generally about problems related to alcohol and drug misuse by increasing the public's understanding of such problems and the steps taken, or to be taken, to overcome them [c] To provide, management and administer an alcohol free venue for activities promoted by the Project in furtherance of the above objectives

## Geography

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- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-11-30	£45,943	£34,980	-	5
2024-11-30	£33,804	£33,950	-	4
2023-11-30	£26,296	£34,420	-	1
2022-11-30	£26,296	£34,570	-	5
2021-11-30	£35,340	£25,405	-	1

**Brechin Youth Project**

Scotland - Charity number SC029761

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# Accounts

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**CHAIRMAN'S REPORT**  
**BRECHIN YOUTH PROJECT**  
**1/12 2024 to 30/11/2025**

The years in operation are rolling by and, as ever, we have been at pains to manage the accounts effectively to ensure continued existence. The Trustees remain committed to controlling costs while continuing to deliver a high-quality and responsive service for young people.

Staffing levels remained relatively stable throughout the year, which provided consistency for those attending. Youth Workers covered sessions reliably and communication between staff remained strong. However, the recruitment of volunteers continues to be one of our most pressing challenges. While a small number of new volunteers joined us, this was offset by others moving on or finding it increasingly difficult to commit time. Similarly, there remains a shortage of young volunteers progressing into regular roles, which impacts succession planning and support during busy sessions.

Activity levels remained high overall. During the period, 178 events were delivered, engaging 1,646 participants. Although this represented a reduction on the previous year, it reflected a noticeable reluctance among some young people to engage in larger organised activities. In response, more sessions were delivered in smaller group formats, which proved beneficial for those who did attend.

The number of drop-in attendances increased significantly to 5,006, highlighting the continued importance of the Attic as a safe, accessible space. The winter months at the start of the year were particularly challenging, with behaviour from a small group deterring some younger attendees. Firm action was taken where necessary, and this resulted in improved engagement as the year progressed, particularly with the introduction of the new Primary 7 cohort. Dedicated P7 sessions were again well attended initially, though numbers reduced once they were integrated into general sessions, likely reflecting the transition to secondary school.

Financial pressures on families and young people remain evident. Food insecurity continues to be a significant issue, and the Free Food Project remains a vital part of our provision. Over the year, at least 750 portions of hot food were distributed. Cooking and baking activities were delivered regularly, allowing young people to develop practical skills and share the food they prepared. Funding was successfully secured to support this work, alongside the Pack a Difference initiative. We held 2 nights, one in summer with predominately care products and one of winter essentials. Both were very well received with pizza delivery an added bonus and 58 packages distributed.

Anxiety, confidence, and social development remain recurring themes among attendees. Youth Workers, supported by our Health Worker, worked consistently to support young

people's wellbeing and resilience. Sadly we have now said goodbye to our Health Worker as the funding has run out.

Now we have developed a programme with external partners who provide valuable input, including sexual health and wellbeing support and advice around reducing harmful behaviours.

Partnership working continued to strengthen during the year. strengthened our engagement with Brechin High School, enabling better information sharing and coordinated support for young people. We are always on the search for successful joint working with other community organisations to achieve a variety of approaches. It does seem to be more difficult to attract and engage attention of the young.

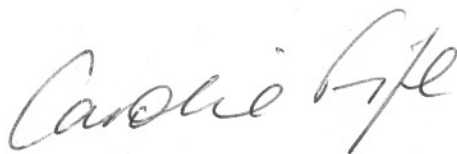
Ongoing maintenance and improvement of the premises remained a priority. Long-standing electricity billing issues were finally resolved, resulting in clearer and more accurate billing. A full upgrade to LED lighting was completed, generating efficiencies and cost savings. Further improvements included updates to the IT systems, CCTV, recreational equipment, and general maintenance, alongside ongoing work to address flooding and building resilience. We have Calum and Peem to thank for their dedication .

I would like to finish by thanking all staff, volunteers, and Trustees for their continued commitment throughout what has been another demanding year. Particular thanks go to Meg and Peem, whose dedication and contribution touch every aspect of the Attic's work and whose support has been invaluable. I am also grateful to our Trustees, particularly those who joined more recently, for bringing fresh perspectives and renewed energy to the organisation. They will be well placed to take this amazing facility to new heights.

Caroline Fife, Chairman

10/03/2026

Signed



Date

10/03/2026

## **TREASURERS REPORT**

### **BRECHIN YOUTH PROJECT**

From a financial point of view 2024-2025 has been a fairly good year.

We received our 2<sup>nd</sup> year of Lottery funding (£22,362) which is greatly appreciated as this covers the bulk of wages for the year. Other grants were from Angus Council Community Fund £7,000 plus approx. £1,500 from their Holiday Food Fund. Numerous donations were received throughout the year including from the Leslie family and the Gardens Open Day based at Brechin Castle. A full list is available with each one greatly appreciated as this is the lifeblood of The Attic.

The overall expenditure for the year was £34,980 with wages rising to £20,611 and other expenditure at £14,369. Equipment expenditure this year was £365 on new Freesat Box and cabling system. A further £159 was spent on the new Air fryer which has been used many, many times in the past year. Repair costs are a bit confused as we paid money out for roofing materials which was then recovered. The full cost of the ongoing roof leaks will not be clarified until later this year (2026). Decision was made to recover 3 pool tables with a harder wearing material, and this cost us £535.

Utilities with SSEN electricity bills which were a serious issue in 2024 were finally resolved and are now carefully monitored. Despite having a Smart Meter, they still estimate bills on occasions, but we take actual readings to keep them and us right. The year's total was £2,905 which is split between gas and electricity and smaller amounts for Internet/phone and TV licence. The stable electric bills reflect the savings we get from being 100% LED lighting.

The café where we discount as much as possible made a profit of £787 on an expenditure of £3,011.

Our free food programme continued at a pace over the year but was well funded which was excellent as were the 2 Pack a Difference events held, and both will continue into next year as this funding is ongoing.

As always I would like to thank everyone for doing the weekly money sheet, Liz for authorising all payments and Dorothy for auditing our accounts ready for submission to OSCR.

A handwritten signature in black ink that reads "Margaret Milne." The signature is written in a cursive style with a period at the end.

**Margaret Milne, Treasurer**

10/03/2026

SC029761



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	12	2024		30	11	2025

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	4,093	500			4,593	1,000
Legacies					-	-
Grants	32,962	1,288			34,250	28,450
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,260				2,260	1,623
Rents from land & buildings					-	-
Gross receipts from other charitable activities	4,840				4,840	2,731
					-	-
<b>A1 Sub total</b>	<b>44,155</b>	<b>1,788</b>	<b>-</b>	<b>-</b>	<b>45,943</b>	<b>33,804</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>44,155</b>	<b>1,788</b>	<b>-</b>	<b>-</b>	<b>45,943</b>	<b>33,804</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	33,565	1,415			34,980	33,950
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>33,565</b>	<b>1,415</b>	<b>-</b>	<b>-</b>	<b>34,980</b>	<b>33,950</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>33,565</b>	<b>1,415</b>	<b>-</b>	<b>-</b>	<b>34,980</b>	<b>33,950</b>
<b>Net receipts / (payments)</b>	<b>10,590</b>	<b>373</b>	<b>-</b>	<b>-</b>	<b>10,963</b>	<b>(146)</b>
<b>A5 Transfers to / (from) funds</b>	<b>(21,000)</b>	<b>21,000</b>				
<b>Surplus / (deficit) for year</b>	<b>(10,410)</b>	<b>21,373</b>	<b>-</b>	<b>-</b>	<b>10,963</b>	<b>(146)</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	46,658	6,049			52,707	67,036
	Surplus / (deficit) shown on receipts and payments account	(10,410)	21,373			10,963	(14,183)
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>36,248</b>	<b>27,422</b>	<b>-</b>	<b>-</b>	<b>63,670</b>	<b>52,853</b>
(Agree balances with receipts and payments account(s))		-	-	-	-	-	14,037

<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Fixed Assets				107,486
		<b>Total</b>	-	-	107,486

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval

**Section C Notes to the Accounts**

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

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**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)	
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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)	
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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 (£)

**C6 Other information**

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## Independent examiner's report on the accounts v2

**Report to the trustees/members of**

Charity name  
Brechin Youth Project

**Registered charity number**

SC029761

**On the accounts of the charity for the period**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	Dec	2024	to	30	Nov	2025

**Set out on pages**

1-6

**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\*\*:**

*Dorothy Black*

**Date:**

26.2.26

**Name:**

Dorothy Black

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

**Address:**

14 Boyd Orr Avenue  
Brechin

## 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 £
A & R Leslie	2,500				2,500	1,000
C & H Lees	250				250	
Brechin & Farnell Church	200				200	
Gardens Open Scheme - Dalhousie	1,143				1,143	
Lidl Neighbourly Food Fund	500				500	
<b>Total</b>	<b>4,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,593</b>	<b>1,000</b>

#### 2 Grants

	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 £
Young Start Lottery	25,962				25,962	21,450
Angus Council Universal Youth Work	7,000				7,000	7,000
Angus Council Planet Youth Funding	1,288				1,288	
					-	
<b>Total</b>	<b>34,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,250</b>	<b>28,450</b>

#### 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 £
Coffee Bar	3,799				3,799	2,594
Activities in Attic	84				84	112
Other	957				957	25
					-	
					-	
					-	
					-	
<b>Total</b>	<b>4,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,840</b>	<b>2,731</b>

#### 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 £
Wages	20,611				20,611	19,697
Administration	1,238				1,238	73
Utilities	2,905				2,905	4,734
Repairs and Maintenance	2,707				2,707	1,035
Cleaning	741				741	789
Coffee Bar	2,801				2,801	2,122
Activities in Attic	1,416				1,416	2,495
Equipment	622				622	792
Other					-	200
Subscriptions	85				85	136
Insurance	1,854				1,854	1,877
<b>Total</b>	<b>34,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,980</b>	<b>33,950</b>

**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
<b>Receipts</b>						
Donations	4,093				4,093	1,000
Legacies					-	
Grants	32,962				32,962	14,254
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,260				2,260	1,623
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,840				4,840	2,731
<b>Sub total</b>	<b>44,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,155</b>	<b>19,608</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>44,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,155</b>	<b>19,608</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	33,565				33,565	14,253
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>33,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,565</b>	<b>14,253</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>33,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,565</b>	<b>14,253</b>
<b>Net receipts / (payments)</b>	<b>10,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,590</b>	<b>5,355</b>
<b>Transfers to / (from) funds</b>	<b>(21,000)</b>				<b>(21,000)</b>	
<b>Surplus / (deficit) for year</b>	<b>(10,410)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,410)</b>	<b>5,355</b>

Nature and purpose of funds

**Brechin Youth Project**

Scotland - Charity number SC029761

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# Accounts

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## **BRECHIN YOUTH PROJECT ANNUAL REPORT**

### **FINANCIAL REPORT**

This last financial year has had a few challenges but some positives. Financially we continue to be in good health and again were able to leave our reserves untouched.

Funding was greatly boosted at the end of the last financial year when we received National Lottery Young Start Lottery funding of £67,000 with the first of the three year's payment of £21,450 being received in January. A further £7,000 was received from Angus Council Community Fund. As funding is the life blood of 'The Attic' we greatly appreciate the support of all our funders however large or small their contribution.

The overall expenditure for the year was £33,950 which was very similar to last year. However, wages rose significantly over the year to £19,697 which was £3,746 or 23% higher.

Having carried out major refurbishment last year repairs were lower at £1,035 with the biggest spend at £600 being the much-needed repairs and painting of the outside windows and doors. This has greatly improved the external appearance of the premises. Equipment expenditure was also lower with the purchase of a new laptop being the only big expense.

Utilities which were mentioned last year continue to be a concern due to SSEN excessive charges forcing us into arbitration which took the full year to resolve. This year's charges were high compared to last year but hopefully now that a resolution has been agreed they will be back to normal next year. It would appear the major issue was undercharging over the whole of 2023.

Our in-house café is profitable, but the small profit shows many town families have limited disposable income. A major change over the year was the supply of free hot food for an hour each evening. This was introduced to support those in need.

With the promise of future funding, we also started our 'Pack a Difference' quarterly event. A bag of toiletries and other health care items were given to all our regular members. £877 was spent on the first of these which proved to be well received when given out in December.

As always, I would like to thank everyone for doing the weekly money sheet, Liz for continuing to authorise all payments online and finally Dorothy for checking and authorising our accounts before submission to OSCR.



## OPERATING REPORT

This is the first year that we have not had to complete the Annual Report for Companies House and the resulting reduction in paperwork is a relief. The accounts and paperwork have always been very well managed by [REDACTED] and [REDACTED] and as Trustees we are committed, as ever, to keeping costs down whilst operating an excellent service.

We were fortunate to have consistent staffing this year. [REDACTED] has worked all four nights and provided a consistency that was lacking before. Shaunagh and Hailey work one night each and are kept up to date more readily. The search for volunteers is more pressing than ever and it becomes more difficult to find people willing to give up their time. We have taken on a handful of new volunteers but many have also moved away or found it difficult with each passing year. Likewise we have not got a ready supply of young volunteers to bring on and help with their transition to working life.

The winter months at the start of the year were the quietest we have ever seen. The challenging behaviour of one particular group had put off younger users likely to come in. The older ones had been taking drugs and were therefore not admitted. It had an intimidating effect on all. These troublemakers were permanently banned by us eventually but this left a hole in numbers and a resolution that we have to be firmer in our dealings with them. The number of drop ins fell to 3,201 over the twelve months but the trajectory ended on a rising scale at least as we welcomed the new Primary 7s into the building..

A smaller number of events were arranged, and a total of 208 planned with 1,524 participants taking part. This was partly due to the fact that the Primary 7s joining us were noticeably less mature and had difficulty engaging in activities. This has improved and we are now witnessing a good take up from the majority of them.

As mentioned in the Financial report there continues to be restricted finances amongst the young people and many are not able to access food at home. Throughout the year we have held lessons in cookery once or twice a week and these have proved very popular. Anyone taking part in the lesson can then enjoy the fruits of their labour. We have also initiated an hour of free food for everyone who would like it between 6.30 and 7.30pm. We do also offer the same food later in the evening and the take up is significant. We have sought and achieved funding specifically for this and the Pack a Difference that we planned which will carry over to next year.

Anxiety and naivety are issues that seem to occur more regularly and we have worked hard with our Youth Workers, supported by our Health Worker [REDACTED], to ease the social interaction and encourage greater maturity. They have been supported by Anna from Hillcrest on sexual health matters and quitting or reducing the amount of vaping.

We always seek to engage with other organisations for the greater benefit of the young and this year our attempts to join up with the High School have come to fruition. We have worked together with [REDACTED] and [REDACTED] from Brechin High to make sure that we are all up to date on current issues and can support the young rather better. We have also paired up with the Community Football Trust for joint sessions.

Every year we carry out repairs to ensure that we are on top of things and this year we put our energies into refurbishing the windows and ensuring the outside has a fresh look about it. We have also updated the computers and cameras to ensure we can engage with social media.

I want to thank everyone, staff, volunteers and Trustees, but most of all [REDACTED] and [REDACTED], who not only keep me right, but contribute to every aspect of life at the Attic. Brechin are fortunate to have such a pair. I am also extremely grateful to our new Trustees who have brought a fresh energy to the Project and a much needed younger look to the Attic.



SC029761



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	12	2023		30	11	2024

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	1,000				1,000	
Legacies					-	
Grants	14,254	14,196			28,450	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	1,623				1,623	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,731				2,731	
					-	
<b>A1 Sub total</b>	<b>19,608</b>	<b>14,196</b>	<b>-</b>	<b>-</b>	<b>33,804</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>19,608</b>	<b>14,196</b>	<b>-</b>	<b>-</b>	<b>33,804</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,253	19,697			33,950	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>14,253</b>	<b>19,697</b>	<b>-</b>	<b>-</b>	<b>33,950</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>14,253</b>	<b>19,697</b>	<b>-</b>	<b>-</b>	<b>33,950</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>5,355</b>	<b>(5,501)</b>	<b>-</b>	<b>-</b>	<b>(146)</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>	<b>(21,500)</b>	<b>21,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(16,145)</b>	<b>15,999</b>	<b>-</b>	<b>-</b>	<b>(146)</b>	<b>-</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	62,803	(9,950)			52,853	67,036
	Surplus / (deficit) shown on receipts and payments account	(16,145)	15,999			(146)	(14,183)
						-	
						-	
	Cash and bank balances at end of year	46,658	6,049	-	-	52,707	52,853
	(Agree balances with receipts and payments account(s))						

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Fixed Assets				107,486
		Total	-	-	107,486

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

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

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

Signature\*

Print Name

Date of approval

[Redacted Signature and Name]

18/2/25  
18/2/25

### 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 £
MacPhie Ltd Donation	1,000				1,000	
					-	
					-	
<b>Total</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>

##### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Young Start Lottery	7,254	14,196	21,450	
Angus Council Universal Youth Work	7,000		7,000	
			-	
			-	
<b>Total</b>	<b>14,254</b>	<b>14,196</b>	<b>28,450</b>	<b>-</b>

##### 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 £
Coffee Bar	2,594				2,594	
Activities in Attic	112				112	
Other	25				25	
					-	
					-	
					-	
<b>Total</b>	<b>2,731</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,731</b>	<b>-</b>

##### 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 £
Wages		19,697			19,697	
Administration	73				73	
Utilities	4,734				4,734	
Repairs and Maintenance	1,035				1,035	
Cleaning	789				789	
Coffee Bar	2,122				2,122	
Activities in Attic	2,495				2,495	
Equipment	792				792	
Other	200				200	
Subscriptions	136				136	
Insurance	1,877				1,877	
<b>Total</b>	<b>14,253</b>	<b>19,697</b>	<b>-</b>	<b>-</b>	<b>33,950</b>	<b>-</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted Fund 1 - after receipt of fund balance	Unrestricted Fund 2 - after receipt of fund balance	Unrestricted Fund 3 - after receipt of fund balance	Unrestricted Fund 4 - after receipt of fund balance	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	1,000				1,000	
Legacies					-	
Grants	14,254				14,254	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	1,623				1,623	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,731				2,731	
<b>Sub total</b>	<b>19,608</b>	-	-	-	<b>19,608</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>19,608</b>	-	-	-	<b>19,608</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,253				14,253	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>14,253</b>	-	-	-	<b>14,253</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>14,253</b>	-	-	-	<b>14,253</b>	-
<b>Net receipts / (payments)</b>	<b>5,355</b>	-	-	-	<b>5,355</b>	-
Transfers to / (from) funds	(21,500)				(21,500)	
<b>Surplus / (deficit) for year</b>	<b>(16,145)</b>	-	-	-	<b>(16,145)</b>	-

<b>Nature and purpose of funds</b>						
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**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - other source of funds below	Restricted fund 2 - other source of funds below	Restricted fund 3 - other source of funds below	Restricted fund 4 - other source of funds below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	14,196				14,196	
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					-	
<b>Sub total</b>	<b>14,196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,196</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>14,196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,196</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,697				19,697	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>19,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,697</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,697</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(6,501)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,501)</b>	<b>-</b>
<b>Transfers to / (from) funds</b>	<b>21,500</b>				<b>21,500</b>	
<b>Surplus / (deficit) for year</b>	<b>15,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,999</b>	<b>-</b>

**Nature and purpose of funds**

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APPENDIX 3



**Independent examiner's report on the accounts** v2

**Report to the trustees/members of**  
**Registered charity number**  
**On the accounts of the charity for the period**

Charity name Brechin Youth Project							
Registered charity number SC029761							
Period start date				Period end date			
Day	Month	Year	to	Day	Month	Year	
01	12	2023		30	11	2024	
Set out on pages 1 - 5							(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

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

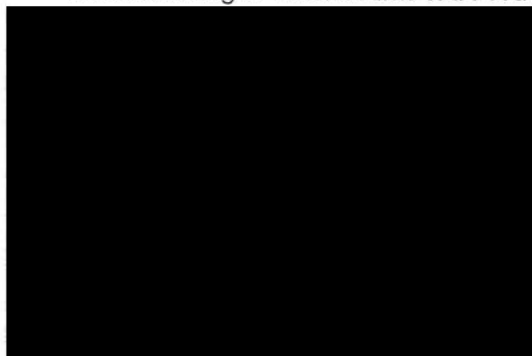
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed\*\*:**

**Name:**

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

**Address:**



**Date:**

18 | 2 | 25

\*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.

\*\* OSCR will accept digital or typed signatures