

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
	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 £
A1 Receipts						
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	
					-	
A1 Sub total	19,608	14,196	-	-	33,804	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,608	14,196	-	-	33,804	-
A3 Payments						
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					-	
					-	
A3 Sub total	14,253	19,697	-	-	33,950	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	14,253	19,697	-	-	33,950	-
Net receipts / (payments)	5,355	(5,501)	-	-	(146)	-
A5 Transfers to / (from) funds	(21,500)	21,500				
Surplus / (deficit) for year	(16,145)	15,999	-	-	(146)	-

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	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))						

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

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

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

	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

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	
					-	
					-	
					-	
Total	1,000	-	-	-	1,000	-

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	
			-	
			-	
Total	14,254	14,196	28,450	-

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	
					-	
					-	
					-	
					-	
Total	2,731	-	-	-	2,731	-

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	
Total	14,253	19,697	-	-	33,950	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - after receipt of fund income	Unrestricted fund 2 - after receipt of fund income	Unrestricted fund 3 - after receipt of fund income	Unrestricted fund 4 - after receipt of fund income	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,000				1,000	
Legacies					-	
Grants	14,254				14,254	
Receipts from fundraising activities					-	
Gross trading receipts					-	
	1,623					
Income from investments other than land and buildings					1,623	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,731				2,731	
Sub total	19,608	-	-	-	19,608	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	19,608	-	-	-	19,608	-
Payments						
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					-	
Sub total	14,253	-	-	-	14,253	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	14,253	-	-	-	14,253	-
Net receipts / (payments)	5,355	-	-	-	5,355	-
Transfers to / (from) funds	(21,500)				(21,500)	
Surplus / (deficit) for year	(16,145)	-	-	-	(16,145)	-

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter total of fund below	Restricted fund 2 - enter total of fund below	Restricted fund 3 - enter total of fund below	Restricted fund 4 - enter total of fund below	Total restricted funds	Total restricted funds last period
Receipts						
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					-	
Sub total	14,196	-	-	-	14,196	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	14,196	-	-	-	14,196	-
Payments						
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					-	
Sub total	19,697	-	-	-	19,697	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	19,697	-	-	-	19,697	-
Net receipts / (payments)	(5,501)	-	-	-	(5,501)	-
Transfers to / (from) funds	21,500				21,500	
Surplus / (deficit) for year	15,999	-	-	-	15,999	-

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	Charity name Brechtin Youth Project									
On the accounts of the charity for the period		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: <ul style="list-style-type: none"> 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**:						Date: 18/2/25					
Name:											
Relevant professional qualification(s) or body (if any):											
Address:											

*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