

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.

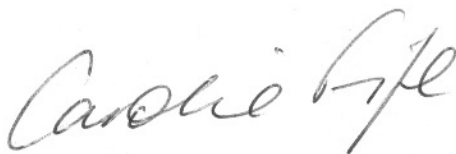
Ongoing maintenance and improvement of the premises remained a priority. Long-standing electricity billing issues were finally resolved, resulting in clearer and more accurate billing. A full upgrade to LED lighting was completed, generating efficiencies and cost savings. Further improvements included 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 2nd 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 Dororthy for auditing our accounts ready for submission to OSCR.

A handwritten signature in brown 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 £
A1 Receipts						
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
					-	
A1 Sub total	44,155	1,788	-	-	45,943	33,804
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	44,155	1,788	-	-	45,943	33,804
A3 Payments						
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					-	
					-	
A3 Sub total	33,565	1,415	-	-	34,980	33,950
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,565	1,415	-	-	34,980	33,950
Net receipts / (payments)	10,590	373	-	-	10,963	(146)
A5 Transfers to / (from) funds	(21,000)	21,000				
Surplus / (deficit) for year	(10,410)	21,373	-	-	10,963	(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	46,658	6,049			52,707	67,036
	Surplus / (deficit) shown on receipts and payments account	(10,410)	21,373			10,963	(14,183)
						-	
						-	
	Cash and bank balances at end of year	36,248	27,422	-	-	63,670	52,853
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	14,037

	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

Section C Notes to the Accounts

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

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)	
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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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Number of trustees

£

C4b Trustee expenses - details

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	<p>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.</p>		
Basis of independent examiner's statement	<p>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.</p>		
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention.</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 		
Signed**:	<i>Dorothy Black</i>	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	
Total	4,593	-	-	-	4,593	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	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	
			-	
Total	34,250	-	34,250	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	3,799				3,799	2,594
Activities in Attic	84				84	112
Other	957				957	25
					-	
					-	
					-	
					-	
Total	4,840	-	-	-	4,840	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	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
Total	34,980	-	-	-	34,980	33,950

SC029761

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	4,093				4,093	1,000
Legacies					-	
Grants	32,962				32,962	14,254
Receipts from fundraising activities					-	
Gross trading receipts					-	
	2,260					1,623
Income from investments other than land and buildings					2,260	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,840				4,840	2,731
Sub total	44,155	-	-	-	44,155	19,608
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	44,155	-	-	-	44,155	19,608
Payments						
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					-	
					-	
					-	
Sub total	33,565	-	-	-	33,565	14,253
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	33,565	-	-	-	33,565	14,253
Net receipts / (payments)	10,590	-	-	-	10,590	5,355
Transfers to / (from) funds	(21,000)				(21,000)	
Surplus / (deficit) for year	(10,410)	-	-	-	(10,410)	5,355

Nature and purpose of funds