

BRYANT CHARITABLE TRUST
CHARITY NUMBER: SC033010

TRUSTEES' REPORT
AND
STATEMENT OF ACCOUNTS
FOR YEAR ENDED 31 MAY 2025

BRYANT CHARITABLE TRUST
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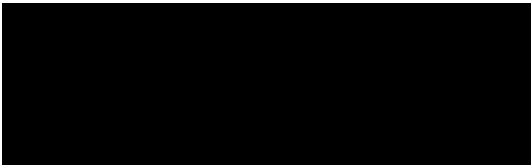
BRYANT CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MAY 2025

The Trustees present their report and the financial statements of the charity for the year ended 31 May 2025.

Reference and Administrative Details

Registered charity name	Bryant Charitable Trust
Charity registration number	SC033010

Registered address



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



Independent Examiner	Hall Morrice LLP 6/7 Queens Terrace Aberdeen AB10 1XL
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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 to pursue its aim of supporting Christian organisations and charitable initiatives in the UK and overseas. The overall level of giving remained broadly in line with the previous year, with funds directed to areas where the Trustees believe they can have meaningful impact.

Support for Philippine Asia Missions Inc. (PAMI) was increased during the year, with grants totalling £23,567 (2024: £12,045). Based in Sorsogon Province in the Philippines, PAMI continues its work in deprived communities through feeding programmes and local outreach, including leadership training, Bible teaching, children's ministries and church planting.

Grants of £7,136 were provided to Deeside Christian Fellowship Church Ministries in Aberdeen towards pastoral outreach support. The ministry is progressing towards a more self-sustaining position, enabling the Trust to reduce its level of support and release funds for other charitable purposes.

The Trust also maintained its ongoing support for Sightsavers and Save the Children, with grants of £360 to each organization.

During the year, £3,000 was provided to Moldova Christian Mission to assist its outreach and mission work. Community-based organisations were also supported, including Forfar West-Para Football Club (£500, unchanged from 2024) and a grant of £100 to the Creation Science Museum.

Total grants paid during the year amounted to £34,023 (2024: £36,439).

BRYANT CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT'D)
YEAR ENDED 31 MAY 2025

Financial Review

The funds brought forward from 2025 enabled the Trustees to continue supporting a range of charitable activities during the year, as detailed in note 1 to the accounts.

The Trustees hold the Trust fund and its income to meet all costs, charges and expenses properly incurred in the administration of the Trust. All funds are held within an Unrestricted General Fund and are therefore available to be applied at the Trustees' discretion in furtherance of the Trust's charitable objectives.

The Trustees aim to retain sufficient reserves to ensure the continued support of Philippine Asia Missions Inc. (PAMI), Deeside Christian Fellowship Church Ministries, and the ongoing smaller annual donations and smaller church or mission projects as opportunities arise.

The Trustees continue to monitor the financial position of the Trust carefully. Where necessary, reserves may be supplemented from personal resources should increased or unforeseen needs arise.

The accumulated funds at the year end will be carried forward to support the Trust's ongoing charitable commitments and future grant-making activities.

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 pa.
- Deeside Christian Fellowship – Around £7,200 pa reduced to £5,400 starting February 2026.
- Save the Children & Sightsavers - £360 pa.

Structure, Governance and Management

The charity is a Trust Fund. The Trustees subscribe to the highest levels of governance and the day to day
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.

BRYANT CHARITABLE TRUST
TRUSTEES' ANNUAL REPORT (CONT'D)
YEAR ENDED 31 MAY 2025

Statement of Trustees' Responsibilities

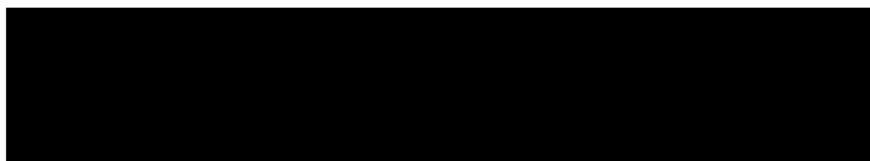
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
25 February 2026

BRYANT CHARITABLE TRUST

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 2025 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.

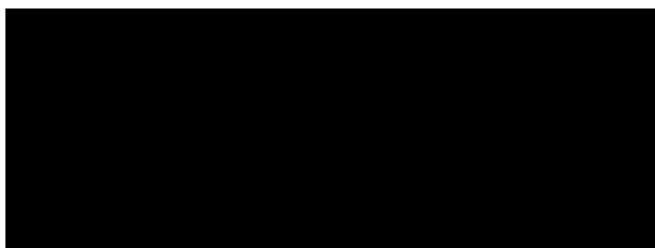
Independent Examiner's Statement

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

uld be drawn in order to enable a proper understanding of



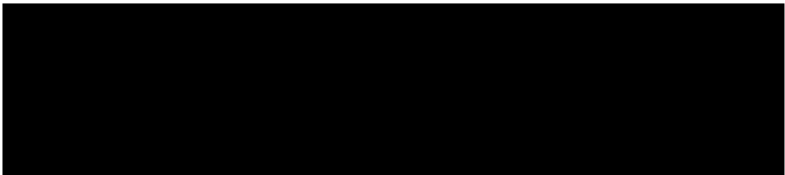
BRYANT CHARITABLE TRUST
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted Funds 2025	2024
	Note	£	£
RECEIPTS			
Donations		50,250	50,000
Bank Interest Received		<u>4,687</u>	<u>4,890</u>
TOTAL RECEIPTS		<u>54,937</u>	<u>54,890</u>
PAYMENTS			
Loan to Related Party		137,726	-
Payments relating directly to charitable activities			
Grants Paid	1	34,023	36,439
Support Costs		64	64
Governance Costs		<u>1,176</u>	<u>900</u>
TOTAL PAYMENTS		<u>172,989</u>	<u>37,403</u>
SURPLUS/(DEFICIT) FOR YEAR		(118,052) =====	17,487 =====

BRYANT CHARITABLE TRUST
STATEMENT OF BALANCES
AS AT 31 MAY 2025

	2025 £	2024 £
UNRESTRICTED FUNDS		
CASH AT BANK		
Cash at Bank at 1 June 2024	169,311	151,824
Surplus/(Deficit) for Year	<u>(118,052)</u>	<u>17,487</u>
Cash at Bank at 31 May 2025	<u>51,260</u>	<u>169,311</u>
INVESTMENT		
Loan to Related Party	<u>137,726</u>	<u>-</u>
TOTAL FUNDS as at 31 May 2025	<u>188,986</u> =====	<u>169,311</u> =====

Approved by the Trustees on 25 February 2026, and signed on their behalf by:



Trustee

BRYANT CHARITABLE TRUST

NOTES TO THE ACCOUNTS
FOR YEAR TO 31 MAY 2025

1. CHARITABLE ACTIVITIES – GRANTS PAID	2025	2024
	£	£
<u>Grants to Institutions</u>		
Philippine – Asia Missions Inc.	23,567	12,045
Sightsavers	360	360
Save the Children	360	360
Deeside Christian Fellowship Church Ministries	7,136	17,136
Moldova Christian Mission	2,000	1,000
Toughest Kids Foundation – Mississippi	-	4,038
Free Church of Scotland Football Club	-	1,000
Forfar West-Para Football Club	500	500
Creation Science Museum	<u>100</u>	<u>-</u>
	34,023	36,439
	=====	=====

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 £50,250 (2024 - £50,000) was received jointly from Mrs Brenda M Bryant and Mr Robert D Bryant.

During the year a loan of £137,726 was advanced to JW Assets Ltd, a company owned by the sister of trustee Brenda Bryant. The loan attracts interest at 11%.

Bryant Charitable Trust
Johnston House
Laurencekirk
Aberdeenshire
AB30 1HL

25 February 2025

Hall Morrice LLP,
Chartered Accountants,
6 & 7 Queens Terrace,
Aberdeen.
AB10 1XL

Your Ref: SLF/LS/BRY5285

Dear Sirs,

**FINANCIAL STATEMENTS
FOR YEAR ENDED 31 MAY 2025**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of management and staff with relevant knowledge and experience (and where appropriate, inspection of supporting documentation) sufficient to satisfy ourselves, that we can properly make each of the following representations to you in connection with your independent examination of the charity's financial statements for the year ended 31 May 2025.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with OSCR.
- 4 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed in the financial statements as appropriate.
- 7 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

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Legal claims

- 8 There are no claims in connection with litigation that have been, or are expected to be, received.

Laws and regulations

- 9 There are no known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 10 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters, which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 11 There are no events subsequent to the date of the financial statements, which require adjustment or disclosure.

Going concern

- 12 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 13 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

