

APPENDIX 1



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	06	2023	To	31	05	2024

Reference and administration details

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

Brechin Community Football Trust
SCO49645
Glebe Park, Trinity Road, Brechin
Postcode DD9 6BJ

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	Trustee	Whole Year	BCFT
2	Trustee	Whole Year	BCFT
3	Trustee	Whole Year	BCFT
4	Trustee	Whole Year	BCFT
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

Scottish Charitable Incorporated Organisation (SCIO).

To support governance, Trust/Board meetings took place circa every 6 weeks annually. Subcommittee Brechin Community Club held regular sessions too with Trustee appointed to represent Trust and report back to Trust board and act as conduit for information cascade.

Trustee recruitment and appointment

As per SCIO, during AGM or during the year trust board may appoint accordingly.

██████████ decided to step down from Trustee responsibilities due to retirement. Member of board, ██████████ appointed as new Trustee.

Objectives and activities

Charitable purposes

1. The advancement of public participation in sport by providing the opportunity for adults & the youth in the Brechin and District area to train and play football. 2 The provision of recreational facilities in the Brechin and District area to allow adults & the youth to train and play football. 3 Improve the health and wellbeing, promote equality and diversity of individuals in the Brechin and District area. 4 The advancement of education to support public benefit by providing funding and opportunities for learning and development in the Brechin and District area. 4.5 The relief of all public in need by reason of age, ill-health, financial hardship or other disadvantage in the Brechin and District area.

Summary of the main activities in relation to these objects

Continued to expand on past years with new employee for growth. Focus remained on education as well as two new main projects related to developing local hubs. One hub is Jars project and second at Glebe park.

Continual work in partnerships with other local bodies as part of forming more community hubs. Added a growth and operations manager as part of maturing organisation for community hubs. Working with main bodies to carry out prerequisite works so that both Jars and Glebe park hubs could be opened in the future to support local community.

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Achievements and performance

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

Really ongoing development and effort into realising community based investment into a community node at Jars to further trust impact for local community. Planning for more sustainability at hub and throughout community.

Adding to employee's capability to work on further engagement with participation groups and existing partners with trust representatives. Namely in growth as a part of operations management. Expanding links with other funding partners to support project work and then generate associated revenue streams to help Trust sustainability (e.g. Education, events/programmes and via Jars hub).

Pre-work continued to support vision for new community hub at Glebe park with partners (e.g. SFA). Completed works and detailed plans for pitch and floodlights development. Working with wider membership to form more integrated approach (e.g. BCFCL, BHG), operations considerations as part of lead up to a new hub and other community areas.

Financial review

Brief statement of the charity's policy on reserves

Key principle remains to ensure a need exists to support outcomes as part of charitable purpose with respect of finance and also that is within our means.

BCFT working with focus on trust members, events and community led projects with consideration planned in for reserves. Looking to focus on coming years and build out more sustainable approach as part of operations to have commercial cover in place. Maturing our services linked to HR, accountancy as part of this process.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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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)		
Full name(s)		
Position (e.g. Chair)	Principle Contact	
Date	29/06/2025	

Breachin Community Football Trust

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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	06	2023		31	05	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	72,072				72,072	50,509
Legacies					-	
Grants	31,340	98,161			129,501	111,290
Receipts from fundraising activities					-	8,840
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	38,925				38,925	25,157
					-	
A1 Sub total	142,337	98,161	-	-	240,498	195,796
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	142,337	98,161	-	-	240,498	195,796
A3 Payments						
Expenses for fundraising activities	17,866				17,866	1,380
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	144,358	-			144,358	102,997
Grants and donations	-	51,008			51,008	19,553
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	162,224	51,008	-	-	213,232	123,930
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	162,224	51,008	-	-	213,232	123,930
Net receipts / (payments)	(19,887)	47,153	-	-	27,266	71,866
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(19,887)	47,153	-	-	27,266	71,866

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	124,320				124,320	34,613
	Surplus / (deficit) shown on receipts and payments account	(19,887)	47,153			27,266	71,866
						-	
						-	
	Cash and bank balances at end of year	104,433	47,153	-	-	151,586	106,479
	(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					
	Total		-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Third Party Salary	Unrestricted	610	
	Angus Alive	Unrestricted	1,651	
	City Press	Unrestricted	414	
	Total		2,675	-

	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)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

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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 £
Memberships/Sponsorships/Donations	72,072				72,072	50,509
					-	
					-	
					-	
Total	72,072	-	-	-	72,072	50,509

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
ARP - Glebe Park Project	-	4,860	4,860	1,775
	-		-	
	-		-	
	-		-	
Jars Project	31,340	-	31,340	14,750
Main Grants (Funding Partners)		93,301	93,301	10,000
Impact Funding	-		-	10,000
Facilities Funding	-		-	73,213
Energy/Toiletries Grant	-		-	1,552
Total	31,340	98,161	129,501	111,290

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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 £
School of Football	15,010				15,010	13,359
Football Camp	10,735				10,735	11,798
BCFT Income streams	13,180				13,180	
					-	
					-	
					-	
Total	38,925	-	-	-	38,925	25,157

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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 £
Registration Fees	-				-	1,807
Expenses	32,329	51,008			83,337	24,849
Rent	36,056				36,056	24,580
Equipment	4,594				4,594	3,183
MCH Fees	5,756				5,756	5,321
Courses	1,513				1,513	925
Clothing	5,392				5,392	3,412
third party support	10,000				10,000	2,759
Salary and related	65,943				65,943	56,810
Phone	641				641	285
Total	162,223	51,008	-	-	213,232	123,931

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Angus Alive	Unrestricted fund 2 - enter name of fund below Jars Project	Unrestricted fund 3 - enter name of fund below Main Grant	Unrestricted fund 4 - enter name of fund below Memberships/Grants	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations				72,072	72,072	60,430
Legacies					-	
Grants	-	31,340	-	-	31,340	17,635
Receipts from fundraising activities					-	7,047
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities				38,925	38,925	19,855
Sub total	-	31,340	-	110,997	142,337	104,967
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	31,340	-	110,997	142,337	104,967
Payments						
Expenses for fundraising activities			17,866		17,866	5,292
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	-			144,358	144,358	99,085
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	17,866	144,358	162,224	104,377
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	17,866	144,358	162,224	104,377
Net receipts / (payments)	-	31,340	(17,866)	(33,361)	(19,887)	590
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	31,340	(17,866)	(33,361)	(19,887)	590

Nature and purpose of funds

Trust to seek more funding to support projects, employee pay roll and further community led projects (e.g. Start Glebe Park Project).

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Brechin Community Football Trust						
	Registered charity number	SCO49645						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	01	06	2023	to	31	05	2024	
Set out on pages	1-6 of OSCR Return						(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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:	26/06/2025		
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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

N/A