

Independent examiner's report on the accounts

v2

 Report to the trustees/members of Charity name
 Rotary Club of Brechin Charity Fund

 Registered charity number
 SC051310

On the accounts of the charity for the period

Period start date			Period end date				
1st	Day	Month	Year	to	Day	Month	Year
		July	2024		30th	June	2025

Set out on pages

(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 [other than that disclosed on the attached page*]

- 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

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

Signed**:

Date: 19.02.2026.

Name:

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

Address:

 WESTFIELD, LITTLE BRECHIN, BRECHIN,
 ANGUS, DD9 6RQ.

*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

Rotary Club of Brechin Charitable Fund SCIO

SC051310



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	July	2024		30th	June	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	227				227	13,547
Legacies					-	
Grants	250				250	20,535
Receipts from fundraising activities	2,637	23,928			26,565	25,832
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,114	23,928	-	-	27,042	59,914
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,114	23,928	-	-	27,042	59,914
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,200	4,152			5,352	4,868
Grants and donations	3,485	19,150			22,635	58,042
Governance costs:					-	
Audit / independent examination	25				25	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,710	23,302	-	-	28,012	62,910
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,710	23,302	-	-	28,012	62,910
Net receipts / (payments)	(1,596)	627	-	-	(969)	(2,996)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,596)	627	-	-	(969)	(2,996)

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 £
B1 Cash funds	Cash and bank balances at start of year	3,636	12,046			15,682	18,677
	Surplus / (deficit) shown on receipts and payments account	(1,596)	627			(969)	(2,996)
						-	
						-	
	Cash and bank balances at end of year	2,040	12,672	-	-	14,712	15,681
	(Agree balances with receipts and payments account(s))	-	-	-	-	0	-

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Brechin Flood Appeal - Rotary Club SCIO Donation	Brechin Flood Appeal	2,023	2,023
	Christmas Light Appeal	Christmas Light Appeal	63	-
		Total	2,086	2,023

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

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

Signature*

Print Name

Date of approval

			20/02/2026

Section C Notes to the Accounts

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

Basis of Accounting:

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Nature and Purpose of funds:

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Brechin Flood Appeal - Decorating Vouchers	Institution	30	3,000
Rotary Foundation	Institution	1	550
Don Trust - Defib for JARS Community Hub	Institution	1	335
Donation - Poppy Scotland	Institution	1	200
Donation - Erskine	Institution	1	200
Donation - Sight Scotland Veterans	Institution	1	200
Donation - Brechin Buccaneers	Institution	1	750
Donation - Brechin Football Trust	Institution	1	750
MND Scotland - 2025 Golf Event	Institution	1	16,150
Donation - 1st Brechin Guides	Institution	1	250
Misc Payments - payments made to correct over payments	Individuals	2	250
		Total	22,635

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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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

Transaction amount (£)

Balance outstanding at period end (£)

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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SC051310

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

	Unrestricted fund 1 - enter name of fund below Misc Donations and Grants	Unrestricted fund 2 - enter name of fund below Bonus Ball	Unrestricted fund 3 - enter name of fund below Small Charity Donations	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	227				227	
Legacies					-	
Grants	250				250	
Receipts from fundraising activities		2,637			2,637	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	477	2,637	-	-	3,114	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	477	2,637	-	-	3,114	-
Payments						
Expenses for fundraising activities		1,200			1,200	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	250		3,235		3,485	
Governance costs:					-	
Audit / independent examination	25				25	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	275	1,200	3,235	-	4,710	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	275	1,200	3,235	-	4,710	-
Net receipts / (payments)	202	1,437	(3,235)	-	(1,596)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	202	1,437	(3,235)	-	(1,596)	-

Nature and purpose of funds

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Rotary Club of Brechin Charitable Fund SCIO

SC051310

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	MND Scotland	Brechin Flood Appeal	Christmas Light Fund	Christmas Charity Fund		
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	20,299		2,437	1,192	23,928	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	20,299	-	2,437	1,192	23,928	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	20,299	-	2,437	1,192	23,928	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,152				4,152	
Grants and donations	16,150	3,000			19,150	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	20,302	3,000	-	-	23,302	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	20,302	3,000	-	-	23,302	-
Net receipts / (payments)	(2)	(3,000)	2,437	1,192	627	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2)	(3,000)	2,437	1,192	627	-

Nature and purpose of funds

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APPENDIX 1

OSCR

Scottish Charity Regulator

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	1st	July	2024	To	30th	June	2025

Reference and administration details

Charity name	Rotary Club of Brechin Charitable Fund		
Other names charity is known by	Rotary Club of Brechin		
Registered charity number	SC051310		
Charity's principal address	[REDACTED]		
	Viewbank		
	Weavers Walk		
	Forfar	Postcode DD8 3ED	

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	Ian McFatridge			
2	[REDACTED]	Secretary		
3	[REDACTED]	President		
4	[REDACTED]	Treasurer		
5	[REDACTED]	Vice President		
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

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 1st October 2022.

Trustee recruitment and appointment

Two new Trustees were appointed during the year.
 Andrew Edgar & Ross Allison
 Two Trustees Resigned.
 Isobel Luke
 Melvine Coates

Objectives and activities

Charitable purposes

"The prevention or relief of poverty", "The advancement of education", "The advancement of health", "The saving of lives", "The advancement of citizenship or community development", "The advancement of the arts, heritage, culture or science", "The advancement of public participation in sport", "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 advancement of environmental protection or improvement", "The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage", "Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes"

Summary of the main activities in relation to these objects

During the year the Rotary Club of Brechin supported a number of initiatives both locally and nationally in line with our charitable purpose. We had two main campaigns in support of

- MND Scotland
- Brechin Christmas Appeal

The MND Scotland support was through our annual charity golf day. While the club was active during the festive period fundraising for both a city Christmas light fund and also two local charities Brechin Buccaneers and JARS Community Hub.

APPENDIX 1

Achievements and performance

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

2024/25 was another busy year for the club which seen our 4th annual golf event in aid of MND Scotland, further development of our Christmas events.

Early in the year we made a payment of £3000 for a further 30 decorating vouchers for the Brechin Flood appeal. There was no further payment from our fund, and the club await the final outcome of the Council review to see what happens with the River Street properties and displaced people.

- There is currently £9043 left in the fund
- The club have a liability for £2023 of that total.

MND Scotland – Charity Golf Day

- o In May of 2025 we held our annual Rotary Golf event at Brechin Golf club which we organised and ran in aid of MND Scotland. We had another very successful event.
- o on the day we had 31 teams and a total of 124 golfers take part. This was up on our previous event.
- o We also organised an online charity auction to run in parallel to the golf day.
- o on the day we raised £10,482 Net of costs
- o the online auction closed in mid-May and netted a surplus of £5,668
- o Cost associated with holding the event were £4,152
- o Total donated to MND Scotland was £16149.79

Other Charities supported in 2024/25

- Rotary Foundation - £550
- Don Trust (Defib for JARS Community Hub) - £335
- Poppy Scotland – £200
- Erskine - £200
- Sight Scotland Veterans - £200
- Brechin Buccaneers - £750
- JARS Community Hub - £750
- 1st Brechin Guides - £250

Total cash grants £3,485 (previous year - £303)

Total grants for the year were

MND Scotland - £16,149.79
 Brechin Flood Appeal - £3,000
 Other Cash grants - £3,485
 Total grants - £22,634.79

Financial review

Brief statement of the charity's policy on reserves

Given our purpose and structure we only have a requirement to donate funds we have available to just and deserving causes and as long as our donations match available funds, we have a minimum requirement for cash reserves.

Details of any deficit

There was a small deficit this year of (£969.47) however we had sufficient reserves to absorb this small deficit.

Donated facilities and services (if any)

No donated facilities and or services were used during the year

APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	██████████	
Position (e.g. Chair)	Vice President Treasurer for the financial year 2024 to 2025.	
Date		