

BRECHIN CATHEDRAL TRUST SCIO

A Scottish Charitable Incorporated Organisation, registered number SC052872



**TRUSTEES' ANNUAL REPORT AND
RECEIPTS AND PAYMENTS
ACCOUNTS**

For the period from Incorporation on 4
October 2023 to Saturday 2 November
2024



**A LIVING CATHEDRAL FOR BRECHIN'S
FUTURE**

Brechin Cathedral Trust is reawakening an iconic landmark through conservation, culture and community. We are opening the doors to heritage, music, learning and life at the heart of Brechin.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

CONTACT DETAILS:

C/O Brechin Cathedral, Church Lane, Brechin, Angus, DD9 6JS

Website: <https://brechincathedral.co.uk>



INTRODUCTION:

Brechin Cathedral Trust SCIO (BCT or the Trust) was incorporated on 4 October 2023 and entered on the Register of Scottish Charities.

The Trustees are delighted to present their first Report, and Receipts and Payments Accounts, for the period from Incorporation to 2 November 2024.

This first period has been a foundation period, involved with making connections with major funding bodies, with the local community, and with local charities, all with a view to being proactive and ready when the major works at present being carried out at the Cathedral by the General Trustees of the Church of Scotland are completed and the scaffolding is removed.

PURPOSES:

The Trust's Constitution states that its purposes are:

- 1 To promote, conserve and maintain Brechin Cathedral as an architectural, cultural and spiritual resource of national and local heritage significance, and to provide inclusive access to the Cathedral which will enhance the experience of visitors coming to Brechin.
- 2 To conserve and maintain the fabric of Brechin Cathedral and the Cathedral Hall and to allow them to be made available for study in the interests of academic and musical research and public education.
- 3 To manage and promote Brechin Cathedral and the Cathedral Hall as venues for public events, especially for youths, for education and for music as appropriate.

BACKGROUND:

The foundations of Brechin Cathedral are dated to 1220, but it is thought that there has been a site of religion there since the early 8th century. The adjacent, now adjoining, Round Tower is one of only two in Scotland, and is somewhat older than the Cathedral.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

The Cathedral has been used as a place of worship for centuries, but it was closed by the Church of Scotland in 2020, and was then tended by members of the Society of Friends of Brechin Cathedral (the Society). The owners of the Cathedral, the General Trustees of the Church of Scotland, are keen to relinquish responsibility for the building, and it became clear that the Society, as an unincorporated Association, would be unable to take full ownership for the Cathedral in the long term. After consideration of various options, it was decided to set up the Brechin Cathedral Trust as a Scottish Charitable Incorporated Organisation, and this was created on 4 October 2023, when it was entered on the Register of Scottish Charities, number SC052872, with a view to its succeeding the Society and taking responsibility for the Cathedral, Hall and Allotments.

On 8 September 2024, the Honorary Officers of the Society signed an Assignment Agreement transferring all the assets and undertaking of the Society to the BCT, and substantial funds were transferred shortly afterwards, as shown on the Statement of Financial Activities. Further funds subsequently received by the Society by way of a legacy, and a small balance remaining from the transfer were assigned in May 2025, and the Society has been wound up.

The Trustees of the BCT are extremely grateful to the Society and to its Honorary Officers for their goodwill and co-operation in the transfer of assets and funds following the assignment, and for their stewardship of the Cathedral during the period following its closure by the Church of Scotland.

Also on 8 September 2024, the BCT signed a Service Level Agreement with the General Trustees of the Church of Scotland, who remain as legal and beneficial owners of the Cathedral. Under the SLA, the BCT undertakes to maintain the Cathedral and manage it on a day to day basis, and this undertaking brought to an end the responsibilities of the Society for the Cathedral. The BCT has engaged [REDACTED] as Development Manager, and [REDACTED] as Facilities Manager.

These signings were followed by a Service of Thanksgiving in the Cathedral for the service and generous financial support and donations to the Cathedral from the Society since its formation in 1947. This Service was led by [REDACTED] [REDACTED], both of whom had served as Ministers at the Cathedral.

Since 8 September 2024, the BCT has managed the Cathedral, the Cathedral Hall, and administered the Cathedral Allotments. The Cathedral Hall has a fully fitted kitchen and is used by a number of local organisations for a range of active purposes, and also in conjunction with the Cathedral for Weddings, Concerts and similar events. The Allotments are rented by local gardeners for recreation, enjoyment, produce and flowers. The Trustees welcome enquiries for rentals.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

TRUSTEES:

The following have served as Trustees since the Trust was incorporated on 4 October 2023, or as stated:



AIMS AND INTENTIONS:

The BCT has ambitious plans to conserve the Cathedral and to bring it back into use for the benefit of the people of Brechin and for visitors through a combination of events, educational opportunities and opening access.

The Cathedral was once again the site of a concert in December 2024, welcoming families and friends from across the town for a festive evening of music and dancing. Then followed the success of our Alternative Hogmanay Gathering, where the doors were opened for a peaceful, candlelit welcome to the New Year, providing a space for reflection and community at a time when many public celebrations were scaled back.

In June 2025 the Cathedral hosted a visit from the Scottish Chamber Orchestra – Summer Serenade - which gave a wonderful performance of lesser heard string compositions to a very appreciative audience. Despite the Queen's Aisle being filled with scaffolding as its roof was in the middle of substantial repairs, the Cathedral was an inspiring backdrop to a superb concert.

Brechin Cathedral is the perfect venue for a voice-based festival with an emphasis on choral music. Voice Festival (or VoiceFest) has been formed specifically with utilising the Cathedral in mind. The organisers are keen to bring the Cathedral back to life with a range of musical styles uniting local people and music lovers from across the country and getting them back into the building. They hope the venue will be seen by promoters as one of the best for musical performances in the area, and VoiceFest will be an advertisement for this. The first year of the event is planned for 13/14 September 2025, and is likely to be a small-scale version of what is hoped will come in future years. There will be an internationally renowned group performing alongside local choirs, and the

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

festival is keen to attract a diverse audience to come together as a community of music lovers with the Cathedral at the heart of the event.

Alongside musical and cultural events, BCT is also laying the foundations for a broader programme of educational and artisanal activity, with a strong emphasis on heritage skills. Building on its successful partnership with the Stained Glass Symposium and involvement in the Saving Scottish Stonemasonry Working Group, the Trust aims to create a platform for hands-on learning, traditional craft demonstrations and schools' engagement. This is with a view to offering future generations the chance to engage with history in a practical and meaningful way. In the longer term, the Cathedral could become a regional centre for bespoke heritage skills qualifications, developed in collaboration with education and conservation bodies. Events like the inaugural VoiceFest will play a dual role in this ambition, not only animating the space with live performance, but also offering outreach opportunities that link music, heritage and community learning.

The vision is to embed the Cathedral in Brechin's future as much as its past, creating a living space of culture, education and craftsmanship.

GENERAL TRUSTEES' WORK PROGRAMME:

Shortly after the accounting date, the General Trustees of the Church of Scotland commenced an extensive programme of work at the Cathedral intended to ensure that it becomes "wind and watertight". During the period since its closure in 2020, a significant backlog of repairs had built up, and the condition of the roof and gutters, in particular, had deteriorated.

The work programme has involved extensive scaffolding both inside and out, and has considerably disrupted other activities in the Cathedral, because of the Health and Safety limitations imposed. This work continued through the winter and into Summer 2025, and has included repairs and re-slating to the North and South Aisle roofs, repairs and restoration of the lower guttering and rain-water drainage on both the North and South faces, limited stonework and repointing, as well as investigation of the extent of rot in the beams and struts of the Nave and Aisles, and substantial repair and replacement of the timbers and roof of the Queen's Aisle which was found to be particularly damaged.

The works still to be undertaken by the General Trustees should also include the re-installation of an effective heating system for the Cathedral, a fire and intruder Alarm system and repair of the Organ to fully working order.

Because of the works to the roof and Queen's Aisle it has been impossible to re-open the Cathedral to the public yet, although limited events have been held within the Cathedral, and occasional visits have been arranged for visitors, many of whom have travelled from overseas and are keen to explore their local connections.

Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

Once the planned works have been completed, it is anticipated that the General Trustees will offer full ownership and responsibility for the Cathedral, together with the Cathedral Hall, and the Cathedral Allotments, to the BCT for a nominal price. At that time, it will be essential for the Trustees of the BCT to have a full and costed understanding of the essential, and also the merely desirable, works and repairs remaining, and a timetabled plan for their completion, together with a credible fund-raising strategy.

FINANCIAL REVIEW:

After considerable difficulty and delay, the Brechin Cathedral Trust was able to open a current account with the Royal Bank of Scotland on 29 March 2024.

Funds of £110,000 were transferred from the Society to the BCT and these are unrestricted and available for general use by the BCT. Grants for specific purposes were received from the Benefact Trust (£4,900) and the National Lottery (£12,000) and these funds were on hand at the accounting date. Both the Grants received were awarded for our "Opening the Doors" project, which aims to make the Cathedral more accessible to local residents and visitors. Because of the Restrictions caused by the works being undertaken by the General Trustees to the roof and Queen's Aisle, the "Opening the Doors" project has been delayed, and these restricted funds remain intact.

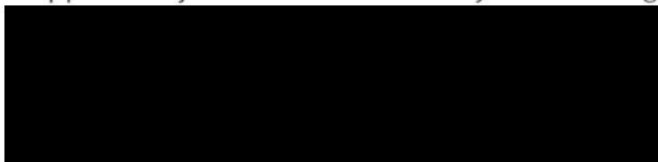
Costs of £7,742 were incurred between 8 September and the accounting date managing the Cathedral building and on development work, including applying for grant support.

At 2 November 2024, Unrestricted funds were £102,627, and Restricted funds were £16,900.

RESPONSIBILITIES OF THE TRUSTEES:

The Trustees must prepare Financial Statements which give sufficient detail to enable an appreciation of the transactions of the Trust during the financial period. They are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Trust at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees are also responsible for safeguarding the assets of the Trust, and must take reasonable steps for the prevention and/or the detection of fraud and other irregularities.

Approved by the Trustees on 11 July 2025 and signed on their behalf by:



Independent Examiner's Report to the Trustees of the Brechin Cathedral Trust SCIO

I report on the accounts of the charity for the initial period of account to 2 November 2024.

Respective Responsibilities of Trustees and Examiner

The Charity's 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 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.

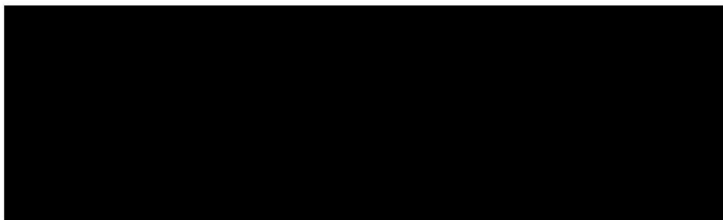
Independent Examiner's Statement

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 record 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.

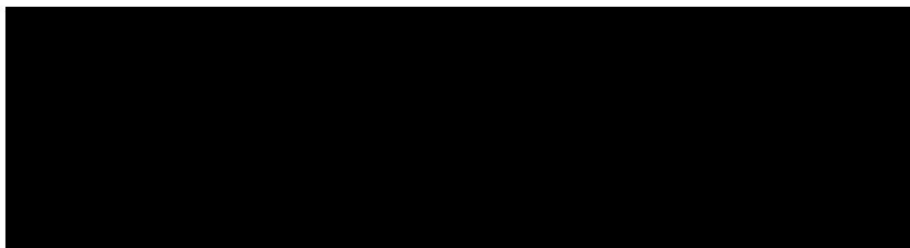


Brechin Cathedral Trust SCIO – registered number SC052872
Trustees' Annual Report and Accounts to 2 November 2024

Statement of Financial Activities from Incorporation on 4 October 2023 to 2 November 2024 and Statement of Financial Position at 2 November 2024

	Unrestricted	Restricted	Total
	£	£	£
Receipts			
Funds from the Society of Friends	110,000		110,000
Grant from the Benefact Trust		4,900	4,900
Grant from the National Lottery		12,000	12,000
Donations	100		100
Hall rent	270		270
Total Receipts	110,370	16,900	127,270
Payments			
Development manager	4,000		4,000
Facilities manager	3,443		3,443
Petty cash supplies	300		300
Total payments	7,743		7,743
Surplus of Receipts over Payments	102,627	16,900	119,527
Reserves at 2 November 2024	102,627	16,900	119,527
Represented by:			
Cash at Bank	104,693	16,900	121,593
Current liability	(2,066)		(2,066)
Net Current Assets	102,627	16,900	119,527

The Restricted Funds will be used on the “Opening the Doors” project to enhance visitor access and experience in the Cathedral once the programme of repairs at present being conducted by the General Trustees is completed.



11 July 2025