



**Brechin City Hall Users Group (SCIO)
Report and financial statements for the period from 1st
April 2018 to 31st March 2019**

Date of incorporation 11th April 2018

Registered Charity Number SC048285





Charity Information

Charity Name	Brechin City Hall Users Group (SCIO)
Trustees	Ronald Stewart James Milne Kay Robertson Gordon Smith Laura Cuthill Elizabeth Smith (From 18 th February 2019 to present) Paula Middleton (From 11 th April 2018 to 14 th February 2019)
Charity Number	SC048285
Principal Address	9 Swan Street Brechin Angus DD9 6EE



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Trustees Report

For the period ended 31 March 2019

The trustees are pleased to present their report together with the financial statements for the period from 1st April 2018 (incorporated 11th April 2018) to 31 March 2019

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 11th April 2018. It has a two-tier structure consisting of the Management Committee and Board of Trustees.

Appointment of trustees

Trustees are appointed in accordance with the constitution

Objectives and Activities

Charitable Purposes

The organisation's purposes are the advancement of citizenship or community development; the provision of recreational facilities, or the organisation of recreational activities with the object of improving conditions of life for the people of Brechin and surrounding area through:

- The provision of a community facility for local groups, individuals and the community as a whole.
- The provision of strategic direction and operational management of the Brechin City Hall on a day to day basis.
- Taking responsibility for the partnership with Angus Council and the relationship of the common good

Activities

In the period under review several the trustees attended a seminar in Pitlochry aimed at helping Charity Trustees with frequently asked questions. We have also maintained a good working relationship with Angus Council to continue with the maintenance and improvement of the building.

Achievements and Performance

Brechin City Hall Users' Group year April 2018 to March 2019 got off on a high when we received confirmation that our application to become a Scottish Charitable Incorporated Organisation (SCIO) had been successful and that the Office of the Scottish Charity Regulator (OSCR) was satisfied that our organisation met the charity test and legal requirements and had entered our organisation into the Scottish Charity Register.

This means that we were able to commence the agreed purposes of our organisation.

It also means that we have access to funding bodies who support charitable organisations which could assist in our updating and continued improvement of the hall which we lease from Angus Council.

We endeavour to keep the premises in a first-class condition and improvement for the public use by updating the safety aspects of the building including the provision of safety handrails in the balcony to ensure that users have safe access to the higher levels of seating. A complete installation of fire extinguishers has been carried out throughout the building meeting current standards.

As a recreational facility our regular weekly bookings include Angus Tai Chi Academy, the Mudanshawai Judo Club, rehearsal evenings for the Brechin Amateur Operatic Society, Opus Theatre Club and Combined Productions.

Occasional bookings also brought well attended houses for such attractions as The Brandon McPhee Show, Legends of American Music, Jimmy Buckley Concert, Keep it Country and Brechin Community Cinema to mention a few.

We also welcomed Tayside Opera, Farmers' Markets, Tea Dance Group and regular monthly meetings of the U3A Group and Brechin Churches Together. We also had various other bookings including weddings, birthday parties, community fundraisers and other community networking events.

One highlight of the year was a booking by Gordon Ramsay's Television production team to hold a ceilidh as a finale to the three chefs' tours of Italy France and Scotland. This gave us a lot of work but national and international exposure for the hall. Our very busy year ended with the Northern Divisional Festival of the Scottish Community Drama Association, a three-day competition featuring eight one-act plays.

Throughout the year the Trustees, Management Committee and volunteers were on hand to ensure that the property was kept clean and tidy at all times. Many repairs and upgrades were carried out by professional tradesman and others over the period.

A good working relationship, regular contact and meetings with Angus Council Officials have resulted in the property being improved to a higher standard throughout, including roof repairs, new industrial cooker, replacement of windows, remedial stonework's and energy efficient LED lighting throughout the hall.

Financial Review

Income for the period was £ 71,697 with expenditure totalling £ 23,936 thus giving a surplus of £ 47,761 for the period. Of this surplus £ 55,860 relates to unrestricted funds with restricted funds showing a deficit of £ 8,099.

£ 38,679 of the total income was received as a donation transferred from the unincorporated group that was operating before charitable status was granted. Our main funding during the period has come from rental income and associated charges received for the hire of the hall and ancillary facilities and equipment.

We also received cash funding from Angus District Council of £13,000 to assist us with the running costs of the hall.

At the end of the year our application for financial assistance was approved by Angus Leader Fund which has enabled us to obtain up to date lighting equipment and stage drapes.

The effort of our volunteers has been considerable and vital to the success of our organisation. A timebank system exists which allows volunteers to obtain discount for their nominated group in exchange for their services. This has a nominal value over the period of £1383.

Reserves policy

At the present time, the trustees consider that the balance of unrestricted funds will be sufficient to carry on the current level of activities for the coming year.

As the running costs of the organisation increase, the trustees will continue to monitor the situation to ensure that the reserves maintain an acceptable level.

Plans for future period

Our intention for the coming year is to be more proactive, promoting and encouraging increased use of the venue and recruiting more volunteers.

In response to many comments and feedback received from the public we have instructed architects to draw up plans which the Council have approved for new ladies' toilets, which will greatly improve the facilities.

Further improvements planned by the Council include a new boiler and potentially a more efficient heating system.

The balance of the Angus Leader Fund will facilitate the purchase of additional stage lighting and ancillary equipment to benefit many hall users.

Independent Examiner's Report to the Trustees of Brechin City Hall Users Group (SCIO)

I report on the accounts of the charity for the period from 11 April 2018 to 31 March 2019 which are set out on pages 7 to 10.

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. 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 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

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

Signed: 

Date: 24/6/19

Name:

Ian Michael Holland

Relevant professional

RETIRED FINANCIAL DIRECTOR .

**Statement of Receipts and Payments
for the period from 11 April 2018
to 31 March 2019**

Receipts	Note	Unrestricted Funds £	Restricted Funds £	Period ended 31 March 2019 £
Rental Income		16,923		16,923
Kitchen - Hire Income		320		320
Bar - Hire Income		515		515
Stage Lighting - Hire Income		450		450
PRS Levy		705		705
Bank Interest Received		39		39
Equipment Hire		380		380
Grants / Donations Received	4	52,365		52,365
Total receipts		71,697		71,697
Payments				
Public Liability Insurance		312		313
Public Entertainment Licence		76		76
PRS / PPL tariff		305		304
Cleaning Supplies		553		553
Window Cleaning		90		90
Repairs and Maintenance		4,171		4,171
Commercial Waste Removal		-		-
Utility Charges - Electricity		-		-
Utility Charges - Gas		-		-
Telephone / IT Charges		510		510
Training and Seminars		83		83
Marketing and Promotion		116		116
Printing and Stationery		84		84
Equipment and Services		1,506		1,506
Miscellaneous Expenditure		113		113
Property Improvements		7,918		7,918
Leader Fund - Stage Project			8,099	8,099
Total payments		15,837	8,099	23,936
Surplus / (Deficit) for the period		55,860	(8,099)	47,761
Transfers between funds		-	-	-
Surplus / (Deficit) for the period		55,860	(8,099)	47,761

**Statement of Balances
At 31 March 2019**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Opening cash at bank and in hand	-	-	-
Surplus / (Deficit) for the period	55,860	(8,099)	47,761
Closing cash at bank and in hand	<u>55,860</u>	<u>(8,099)</u>	<u>47,761</u>

Bank and Cash Balances

Bank current account			47,860
Unpresented cheque			(100)
Cash in hand			1
Closing cash at bank and in hand			<u>47,761</u>

Approved by the Trustees and signed on their behalf by:



Ronald Stewart

Chairperson

10th June 2019

Notes to the accounts
for the period from 11 April 2018
to 31 March 2019

1. Basis of accounting

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

2. 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. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

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

3. Related party transactions

No remuneration was paid to the trustees or any connected persons during the period.

4. Grants / Donations Received

	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£
Transfer from unincorporated group	38,679		
Various small donations < £300	686		
Angus Council	13,000		
	52,365		52,365

5. Unrestricted funds

	Opening Balance	Receipts	Payments	Transfers	Closing Balance
	£	£	£	£	£
General funds		71,697	(13,019)	(41,630)	17,048
Designated funds:					
Bar improvements			58	522	464
Kitchen improvements			28	548	520
Stage improvements			281	1,560	1,279
Toilet improvements			2,451	39,000	36,549
		71,697	15,837	39,000	55,860

Purposes of designated funds:

Bar improvements	-	contributions received from hirers towards the cost of improvements to the bar facilities.
Kitchen improvements	-	contributions received from hirers towards the cost of improvements to the kitchen facilities.
Stage improvements	-	contributions received from hirers towards the cost of improvements to the stage facilities.
Toilet improvements	-	a provision made from general funds towards the cost of proposed improvements to the toilet facilities.

6. Restricted funds

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Leader fund			(8,099)		(8,099)
			(8,099)		(8,099)

Purposes of restricted funds:

Leader fund -

to the purchase of new state of the art LED stage lighting etc. This money was expended but due to time constraints was not reclaimed during the period. This money will be recovered in the coming year.

Brechin City Hall Users Group

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Receipts and payments accounts							
For the period from	Year			to	Year		
	Day	Month	Year		Day	Month	Year
	11	April	2018		31	March	2019

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	39,365				39,365	
Legacies					-	
Grants	13,000				13,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	39				39	
Rents from land & buildings	16,923				16,923	
Gross receipts from other charitable activities	2,370				2,370	
					-	
A1 Sub total	71,697	-	-	-	71,697	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	71,697	-	-	-	71,697	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,837				15,837	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	15,837	-	-	-	15,837	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		8,099			8,099	
Purchase of investments					-	
A4 Sub total	-	8,099	-	-	8,099	-
Total payments	15,837	8,099	-	-	23,936	-
Net receipts / (payments)	55,860	(8,099)	-	-	47,761	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	55,860	(8,099)	-	-	47,761	-

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	-	-	-	-	-	-
	Surplus / (deficit) shown on receipts and payments account	55,860	(8,099)	-	-	47,761	-
						-	
	Cash and bank balances at end of year	55,860	(8,099)	-	-	47,761	-

(Agree balances with receipts and payments account(s))

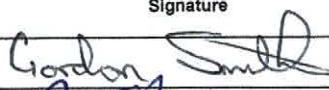

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Stage Lighting Equipment	Restricted - Leader Fund	8,099		
			Total	8,099	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	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
	Gordon R. Smith	10/6/19
	Ronald Stewart	10/6/19

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
General funding under terms of Lease	Angus Council	1	13,000
Total			13,000

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)	NIL
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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)	NIL
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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 City Hall Users Group

SC048285

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 £
Cash balance transferred to Charity	38,679				38,679	
Various individual donations	686				686	
					-	
					-	
Total	39,365	-	-	-	39,365	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Angus Council	13,000		13,000	
			-	
			-	
			-	
Total	13,000	-	13,000	-

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 £
Kitchen - Hire Income	320				320	
Bar - Hire Income	515				515	
Stage Lighting - Hire Income	450				450	
PRS Levy	705				705	
Equipment Hire	380				380	
					-	
					-	
Total	2,370	-	-	-	2,370	-

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 £
Public Liability Insurance	312				312	
Public Entertainment Licence	76				76	
PRS tariff for Community Buildings	305				305	
Cleaning Supplies	553				553	
Window Cleaning	90				90	
Repairs and Maintenance	4,171				4,171	
Commercial Waste Removal	-				-	
Utility Charges - Electricity	-				-	
Utility Charges - Gas	-				-	
Telephone / IT Charges	510				510	
Training and Seminars	83				83	
Marketing and Promotion	116				116	
Printing and Stationery	84				84	
Equipment and Services	1,506				1,506	
Miscellaneous Expenditure	113				113	
Property Improvements	7,918				7,918	
Total	15,837	-	-	-	15,837	-

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	39,365				39,365	
Legacies	-				-	
Grants	13,000				13,000	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	39				39	
Rents from land & buildings	16,923				16,923	
Gross receipts from other charitable activities	2,370				2,370	
Sub total	71,697	-	-	-	71,697	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	71,697	-	-	-	71,697	-
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	15,837				15,837	
Grants and donations	-				-	
Governance costs:						
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Sub total	15,837	-	-	-	15,837	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	15,837	-	-	-	15,837	-
Net receipts / (payments)	55,860	-	-	-	55,860	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	55,860	-	-	-	55,860	-

Nature and purpose of funds

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Brechin City Hall Users Group

SC048285

Additional analysis (3)

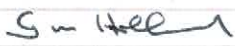
6 Breakdown of restricted funds

	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
Leader Fund						
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets	8,099				8,099	
Purchase of investments					-	
Sub total	8,099	-	-	-	8,099	-
Total payments	8,099	-	-	-	8,099	-
Net receipts / (payments)	(8,099)	-	-	-	(8,099)	-
Transfers to / (from) funds						
Surplus / (deficit) for year	(8,099)	-	-	-	(8,099)	-

Nature and purpose of funds

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of		Brechin City Hall Users Group					
Registered charity number		SC048285					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	11	04	2018		31	03	2019
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. 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 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:						
	<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 						
	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.						
Signed:				Date:	24/06/19		
Name:	Ian Michael Holland						
Relevant professional qualification(s) or body (if any):	Retired Financial Director)						
Address:	60 Latch Road						
	Brechin						
	Angus						
	DD9 6JH						