



**Brechin City Hall Users Group (SCIO)  
Report and financial statements for the year ended 31<sup>st</sup>  
March 2020**

**Date of incorporation 11<sup>th</sup> 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

**Charity Number** SC048285

**Principal Address**  
9 Swan Street  
Brechin  
Angus  
DD9 6EE



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## **Trustees Report**

*For the year ended 31 March 2020*

The trustees are pleased to present their report together with the financial statements for the year ended 31 March 2020

## **Structure, Governance and Management**

### Constitution

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

### 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 of the trustees attended a seminar in Perth 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 ended March 2020 proved to be a very busy one with continuing efforts to improve the facilities available to our users and increase the quality of our accommodation. We have been successful in meeting the purposes of our organisation, promoting the use of the Brechin City Hall to local groups, individuals and the community as a whole.

We continued to keep the premises in a first class condition and made improvements for the public use by updating the safety aspect of the hall by fitting a hand rail in the balcony, to support groups and members of the public who use the facility. In our endeavours to keep improving our facilities, we are now in the process of installing new ladies toilets. Much of the preparatory work to clear a space for the project has been carried out by committee members to keep the costs as low as we can as we have committed a major part of our financial budget towards this project. This will continue throughout 2020.

Bookings continue to increase with regular weekly bookings from local groups such as Tai Chi & Judo as well as monthly meetings by the University of the Third Age and new bookings by a housing group. Rehearsal evenings for the local operatic society continued with many evening and weekend bookings.

We have now branched out into organising our own events, including monthly ceilidhs and our own farmers' markets. A highlight was our revival of the Auld Yule dinner dance which was a very popular event for many years in the hall previously organised by others. This was very well received, and we have plans to repeat it again next year. We also hope to continue to expand our projects when time permits.

We benefitted from major organisations out-with our normal catchment area with bookings from the Scottish Community Drama Association and Tayside Opera both benefitting from the replacement up-to-date LED stage lighting equipment recently installed. This new system was made possible with funding and support from the LEADER fund.

We also hosted one off bookings for weddings, birthday parties and various meetings for lots of local organisations including Angus Council.

Throughout the year the Trustees and Management Committee members and volunteers were on hand daily/weekly to ensure that the property was kept clean and tidy. This is key as it is what the users and public now expect. Members carried out numerous repairs and remedial work whilst some jobs required local tradesmen. Angus Council who have responsibility for the building fabric installed a new heating boiler and replaced all lights with more efficient LED ones.

Unfortunately the end of our second year as a Scottish Charitable Incorporated Organisation saw the arrival of the Coronavirus pandemic which brought a wave of cancellations and after the new stricter measures the hall had to close. However hopefully after the crisis has passed we look forward to getting back to business and being busier than ever.

## **Financial Review**

Income for the period was £ 65,644 with expenditure totalling £ 37,646 thus giving a surplus of £ 27,998 for the period. Of this surplus, £ 14,899 relates to unrestricted funds with restricted funds showing a surplus of £ 13,099.

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 received funding of £20,000 from the Rural Leader Fund towards our Stage Improvement Project, a donation from Scotmid Community Connect of £5,000 to assist with the installation of a stage lift and various other individual donations for which we are extremely grateful. Under the terms of our lease we also received cash funding from Angus District Council of £13,000 to assist us with the running costs of the hall.

The effort of our volunteers has been considerable and vital to the success of our organisation.

Due to the restrictions associated with the coronavirus pandemic we suffered a number of cancellations of our bookings during March. This resulted in a loss of income of £511.

## **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.



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

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 7 to 11.

### 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:   
Name: Ian Michael Holland

Date: 16/6/20

Relevant professional qualification(s) or body (if any): Retired Financial Director

Address: 60 Latch Road  
Brechin  
Angus

## Statement of Receipts and Payments for the year ended 31 March 2020

<u>2019</u>	<u>Receipts</u>	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
£			£	£	£
16,923	Rental Income		16,541		16,541
320	Kitchen - Hire Income		235		235
515	Bar - Hire Income		617		617
450	Stage Lighting - Hire Income		1,155		1,155
705	PRS Levy		520		520
39	Bank Interest Received				-
380	Equipment Hire		390		390
52,365	Grants / Donations Received	4	13,741	30,200	43,941
	Receipts: In-house events		2,245		2,245
71,697	<b>Total receipts</b>		<b>35,444</b>	<b>30,200</b>	<b>65,644</b>
	<u>Payments</u>				
313	Public Liability Insurance		770		770
76	Public Entertainment Licence		-		-
304	PRS / PPL tariff		406		406
553	Cleaning Supplies		757		757
90	Window Cleaning		265		265
4,171	Repairs and Maintenance		1,411		1,411
-	Commercial Waste Removal		21		21
-	Utility Charges - Electricity		-		-
-	Utility Charges - Gas		-		-
510	Telephone / IT Charges		480		480
83	Training and Seminars		86		86
116	Marketing and Promotion		-		-
84	Printing and Stationery		116		116
1,506	Equipment and Services		951	5,273	6,224
	Expenses: In-house events		2,313		2,313
113	Miscellaneous Expenditure		446		446
7,918	Property Improvements		4,501		4,501
8,099	Leader Fund - Stage Project			15,540	15,540
	Toilet Improvement Project		4,310		4,310
23,936	<b>Total payments</b>		<b>16,833</b>	<b>20,813</b>	<b>37,646</b>
47,761	Surplus / (Deficit) for the period		18,611	9,387	27,998
-	Transfers between funds		(3,712)	3,712	-
47,761	<b>Surplus / (Deficit) for the period</b>		<b>14,899</b>	<b>13,099</b>	<b>27,998</b>



**Statement of Balances**

**At 31 March 2020**

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £
Opening cash at bank and in hand	55,860	(8,099)	47,761
Surplus / (Deficit) for the period	14,899	13,099	27,998
Closing cash at bank and in hand	70,759	5,000	75,759

**Bank and Cash Balances**

Bank current account	75,750
Cash in hand	9
Closing cash at bank and in hand	75,759

Approved by the Trustees and signed on their behalf by:



Gordon R. Smith

Treasurer

24<sup>th</sup> April 2020



Ronald Stewart

Chairperson

24<sup>th</sup> April 2020

**Notes to the accounts**  
for the year ended 31 March 2020

**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 2020 £
Various small donations < £300	741		741
Angus Council	13,000		13,000
Opus Theatre Club		410	410
Combined Productions		740	740
Leader Fund		20,000	20,000
Anonymous Donations		4,050	4,050
Scotmid Community Connect		5,000	5,000
	13,741	30,200	43,941

**5. Unrestricted funds**

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
General funds	17,048	33,199	9,461	(28,747)	12,039
Designated funds:					
Bar improvements	464		132	617	949
Kitchen improvements	520		10	235	745
Stage improvements	1,279		611	(2,498)	(1,830)
In-house Events		2,245	2,313	681	613
Toilet improvements	36,549		4,306	26,000	58,243
	55,860	35,444	16,833	(3,712)	70,759

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. A payment from this fund was necessary to fulfil our obligations under the Rural Leader Fund Project. This will be recouped from future hire income.
In-house events -	a self-financing fund which allows us to organise our own events such as markets, fairs, dances and concerts for the benefit of the community.
Toilet improvements -	a provision made from general funds towards the cost of proposed improvements to the toilet facilities. This project should be complete in 2021.

**6. Restricted funds**

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Rural Leader Fund	(8,099)	20,000	15,540	3,639	-
Follow Spot Replacement		1,150	1,147	(3)	-
Equipment Donation		4,050	4,126	76	-
Scotmid Community		5,000	-		5,000
	(8,099)	30,200	20,813	3,712	5,000



Purposes of restricted funds:

Rural Leader fund -

We were awarded 85% funding in 2019 to purchase new state of the art LED stage lighting and other stage improvements. £8,099 of this expenditure was incurred in 2019 with a further £15,540 being expended this year. The funding was received at the conclusion of the project with the 15% balance being met from our own funds.

Follow Spot Replacement -

Old lighting equipment belonging to Combined Productions was disposed of by the club and the proceeds received along with an additional donation from Opus Theatre Club were used to purchase a new LED replacement unit.

Equipment Donation -


We were approached by an anonymous benefactor who wished to donate a sum of money to the charity. With their agreement this was used to purchase specific much needed equipment.

Scotmid Community Connect -

We were successful in a bid for funds from the Community Connect Programme to assist with the purchase of a passenger lift to enable users in need of assistance to access the stage. This project should be complete in 2021.

# OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	<b>Brechin City Hall Users Group</b>						
<b>Registered charity number</b>	<b>SC048285</b>						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2019		31	03	2020
<b>Set out on pages</b>						(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>						
<b>Basis of independent examiner's statement</b>	<p>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.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p>						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>						
	<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>						
<b>Signed:</b>				<b>Date:</b>	16/06/20		
<b>Name:</b>	Ian Michael Holland						
<b>Relevant professional qualification(s) or body (if any):</b>	Retired Financial Director)						
<b>Address:</b>	60 Latch Road						
	Brechin						
	Angus						
	DD9 6JH						