

OSC Charity Number SC000008

**City of Brechin Civic Trust**  
**Receipts and Payments Account for the Year Ended 31st October 2025**

<b>Receipts</b>	<b>£</b>	<b><u>2024</u></b>	<b>£</b>	<b><u>2025</u></b>
Subscriptions and Donations		27.00		5,209.61
Legacies - Aileen Easton		0.00		51,190.73
Sundry Items - Cheese & Wine		0.00		0.00
Bank Interest for year		2,850.50		3,540.99
Mechanics Inst Loan Instalments		0.00		2,000.00
<b>Total receipts</b>		<b><u>2,877.50</u></b>		<b><u>61,941.33</u></b>
<b>Payments</b>				
<b><u>Donations</u></b>				
Scottish Civic Trust	300.00		300.00	
Scot Churches Art Heritage Tst	150.00		150.00	
Brechin Rotary - Christmas Lights	0.00		1,000.00	
Mechanics Institute DeFib Donation	300.00		0.00	
	<u>750.00</u>		<u>1,450.00</u>	
Postage Advertising & Stationery		0.00		0.00
Civic Trust Insurance & Membership		175.79		175.80
Website		146.43		86.51
McMann Bursary Payments		2,250.00		1,792.00
Citypress - River St Project		905.00		0.00
Sundry		0.00		0.00
		<u>4,227.22</u>		<u>3,504.31</u>
<b>Total Payment for charitable activities</b>		<b><u>4,227.22</u></b>		<b><u>3,504.31</u></b>
Surplus/ (deficit) for year		<b><u>(1,349.72)</u></b>		<b><u>58,437.02</u></b>

**OSC Charity Number SC000008**

**Statement of Balances as at 31st October 2025**

	<b><u>2024</u></b>	<b><u>2025</u></b>
Bank and Cash in Hand	£	£
Opening Balances - Cashflow	125.47	375.25
- Instant Access Savings	15,269.81	10,991.47
- Term Deposit	<u>54,520.87</u>	<u>57,199.71</u>
	69,916.15	68,566.43
Surplus /(deficit) for year	<u>(1,349.72)</u>	<u>58,437.02</u>
Closing Balances	<b><u>68,566.43</u></b>	<b><u>127,003.45</u></b>

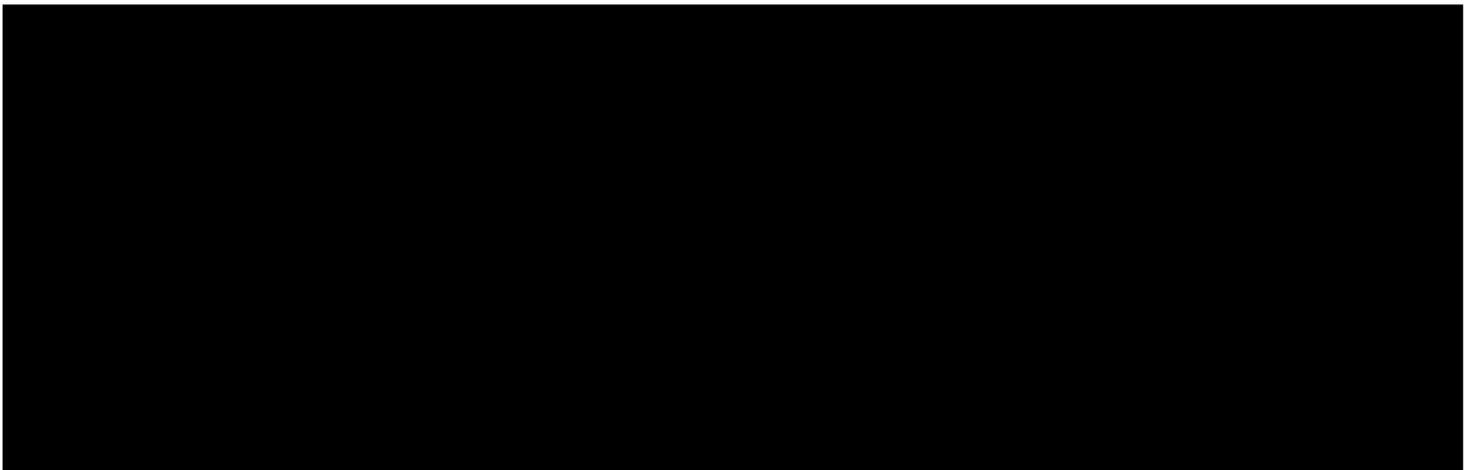
<b>Assets</b>	£	£	£
Lectern & PA System	Cost 2,366.00	nil	nil
Mechanics Institute Loan		53,000.00	51,000.00

All funds are unrestricted

Approved by the Trustees and signed on their behalf



Auditors Statement



**APPENDIX 3**

**OSCR**

Scottish Charity Regulator

<b>Independent examiner's report on the accounts</b>							v2
<b>Report to the trustees/members of</b>	Charity name						<b>City of Brechin Civic Trust</b>
<b>Registered charity number</b>	SC000008						
<b>On the accounts of the charity for the period</b>	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1 <sup>st</sup>	Nov	2024		31 <sup>st</sup>	Oct	2025
<b>Set out on pages</b>	<b>1 and 2</b>						<small>(remember to include the page numbers of additional sheets)</small>

**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**

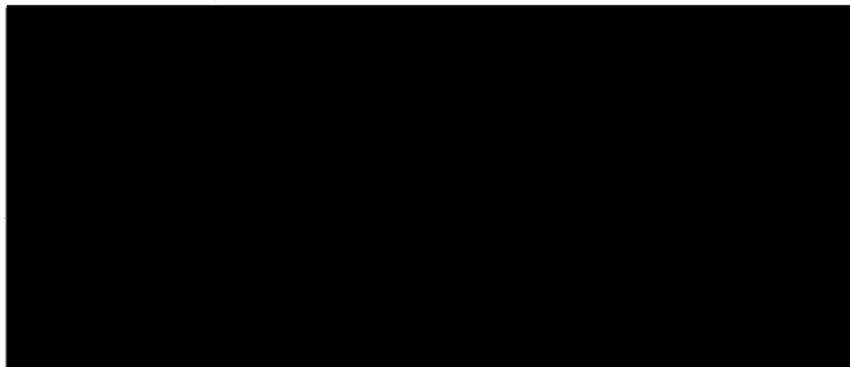
In the course of my examination, no matter has come to my attention

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:**  
**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**

## **City of Brechin Civic Trust**

### **Chairman's Report presented to the AGM held on Tuesday 16 December 2025**

#### **Ron Scrimgeour**

We were all deeply saddened at the sudden death of our colleague and faithful friend, [REDACTED]. [REDACTED] provided energy, commitment, and enthusiasm in everything that he did. With the support of [REDACTED] engaged with members of the local community and others through further afield to gather stories about River Street. The pamphlet he produced was very well received and the copies flew off the shelves of News Plus and [REDACTED] was constantly being requested for more copies. This led to his best seller, going into reprint. His talks were always well received and the message interesting illustrated with anecdotes. [REDACTED] style was to make it interesting and engage with his audience. It would be highly appropriate that we can establish some lasting tribute to [REDACTED] and [REDACTED] has offered her support. We recognise the contribution of [REDACTED] to the Civic Trust and accept her decision to resign as a trustee.

#### **Legacy**

We are grateful to the trustees of the late Aileen Easton for the funds that she had left to the Civic Trust. We have in the past have benefited from others who have included us in their will and is testament that they have recognised the contribution that we as a group make to the local community. The trustees will continue to discuss and plan how we can continue to make best use of these funds to support our aims.

#### **New projects**

The challenge for the trustees is to identify and plan new projects for us to support that support our constitution and ensure value for money. New opportunities continue to emerge in the years ahead.

#### **Glencadam**

We supported the development of the St Ann's roundabout a few years ago with Carnegie Fuels and in parentship with the community group Brechin in Bloom.

Our attention has turned to the roundabout at the Trinity roundabout at the north entrance off the A90. Discussion is currently underway with Angus Dundee Distillers to highlight their Glencadam site. They have just opened their new visitor centre, shop, and café. Paul and Jim have had initial discussion with staff, and they are keen to work in partnership with the Civic Trust. Any development will have to be appropriate and ensure we comply with regulations set out by Angus Council and the roads authorities.

The Brechin 2020 Project has been wound having completed its aims. One of their projects which remained unfinished was to develop an information board to complement the Witches Cairn installed a few years ago. We are pleased that under [REDACTED] direction, as group of pupils at Lathhallan School have agreed to undertake the associated research for the information board and we look forward to the project being completed in due course.

### **McMann bursary links with BHS strengthened**

We are pleased that Charlie has been able to work in partnership with senior staff at Brechin High School to strengthen our links and negotiate offer of Awards for Vocational Courses. This has been a major step forward to build on our links with the school. Thanks to [REDACTED] for his significant contribution to setting up and developing these links.

### **Trailify**

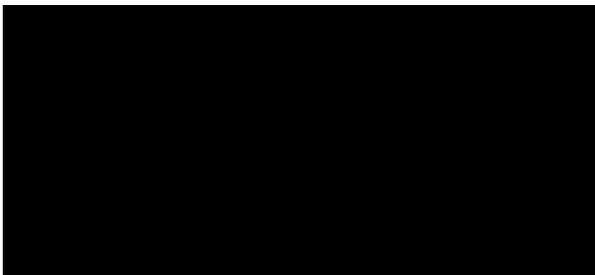
The committee are keen to develop an app which will allow visitors and the local community to access on a digital platform. The committee will consider a range of options that can provide a suitable app at a fair price.

### **Mechanics Institute Lighting**

We reported last year that new lighting had been installed last year paid for by Angus Council. This has created a positive impact on the appearance of the building. We are pleased that the lighting upgrade has been included in the Council's maintenance programme at no cost to the Mechanics Institute or the City of Brechin Civic Trust. John has investigated the possibility of having the lighting system modified to allow different colours to be selected to reflect events and the season.

I thank the trustees for their support and to [REDACTED] for his work as treasurer and managing our funds effectively and efficiently and providing reports to OSCR, and to [REDACTED] [REDACTED] for working together to prepare minutes and keeping his eye on messages received on social media.

This report was accepted and endorsed by all present at the AGM on 16 December 2025 as a true and accurate report of the activities of The City of Brechin Civic Trust over the year ended in 2025.



Chairman  
City of Brechin Civic Trust  
16 December 2025