



**Brechin City Hall Users Group (SCIO)  
Trustees Report  
and Financial Statements  
for the year ended  
31<sup>st</sup> March 2024.**



**Registered Charity Number SC048285**



## Charity Information

<b>Charity Name</b>	Brechin City Hall Users Group (SCIO)
<b>Trustees</b>	James Milne Kay Robertson Gordon Smith Elizabeth Smith Ahmed Mahmood  Ronald Stewart (resigned 29 <sup>th</sup> October 2023)
<b>Charity Number</b>	SC048285
<b>Principal Address</b>	9 Swan Street Brechin Angus DD9 6EE



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## Trustees Report

*For the year ended 31 March 2024*

The trustees are pleased to present their report together with the financial statements for the year ended 31 March 2024.

### 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

## Achievements and Performance

The year ending 31<sup>st</sup> March was both very fulfilling but also very traumatic.

Our last AGM mentioned we were about to replace the seating in the balcony. This major project was completed much to our satisfaction but more so the change in comfort has been noted and appreciated by the main hall users. Costs for the project were kept as low as possible by us stripping out and disposing of all the old seating before repairing and staining the whole floor. The contractor was able to meet our tight schedule with minimal impact on bookings. The completion of this major improvement is a huge step towards our objective of being the best small theatre in Scotland. The visual impact this has made is significant and very satisfying. Users and visitors have in the past year made some extremely complimentary comments on social media regarding the hall which is greatly appreciated.

As a community organisation we, as a group were able to support the many families who suffered in late 2023 due to the impact and severe weather from Storm Babet. Our continued need for funding was set aside and with the agreement and working with many hall users we were able to raise money from events and rental fees and make a substantial contribution to the emergency fund led and administered by the Brechin Buccaneers. Further help was provided by giving over the use of the two large rooms in Unit 5 to volunteers for the collection and distribution of furniture and household goods to the many who lost near everything due to the high floods. Closer to home one of our valued committee members was caught up in this local disaster and had to be decanted to a local hotel for a few months. As a group we were able to provide some assistance but perhaps most importantly moral support in this time of stress and personal trauma.

Bookings over the year continue to keep us busy with both regular and ad hoc events. These regular users cover a range of events catering for different groups with some meeting weekly and others monthly. Music and comedy shows have been prevalent over the past year with a great variety of music genres which increases footfall and brings in new people. Meetings have been held by politicians in support of the floods whilst local carers amongst others have also used the facility for meetings. Key users, Combined Productions and BAOS held their annual Pantomime and Annual Show with record numbers attending. Saturday Night dances continued throughout the year with local musicians performing. At the beginning of January, we held our traditional Auld Yule Dance, which was well attended, and an excellent evening was had by all.

Some of the smaller shows changed our way of working and setting up in that we tailored the set up to suit the event and numbers attending. By cleverly arranging the tables and with tablecloths and subtle lighting despite smaller numbers the hall looks busier and fuller. Our pop-up bar when used at the rear of the hall ensures the audience are always able to concentrate on the performance and not miss part of it. This flexible approach has gone down well with promoters who have returned with different acts knowing the light, sound and layout will be done to suit their needs creating a great atmosphere.

Like any organisation we are only as good as our people, and we are fortunate we have gained a few more volunteers all contributing to the regular cleaning and wellbeing but also the numerous setting up and taking down of equipment after shows and events. It is fair to say that without a doubt many hands do make light work.

Our good relationship with Angus Council continues and remains resolute with most faults repaired quickly and we appreciate their help and support.

## Future Plans

Following the demise of the local cinema group we were gifted their equipment which will be of value to us and again, is appreciated. The screen and projector can be used for different events, and it is planned to restart film shows. It should be understood that it will take time to get the public interested and back out to support our movie initiative.

Whilst no new major projects have been identified or costed, we are aware that the rear entrance to the Main Hall is now well used by our clientele. The rear foyer and immediate area are in need of refurbishment, and this will be considered.

## Financial Review

Income for the period was £ 54,218 with expenditure totalling £ 62,516 thus giving a deficit of £(8,298) for the period. Of this deficit £(19,851) relates to restricted funds with unrestricted funds showing a surplus of £ 11,553.

The halls continue to be busy and we are delighted to welcome new customers using our facilities resulting in our main funding streams of rental income and associated charges received for the hire of the hall and ancillary facilities and equipment showing a healthy increase of 23% from the previous year.

Due to the general energy price rises we continue to set aside an element of our rental income which has been allocated towards our potential increase in utility costs.

Under the terms of our lease we received cash funding from Angus District Council of £13,000 to assist us with the running costs of the hall. A seat sponsorship scheme has so far raised a further £6,000 towards our Balcony Seating Replacement Project.

During the year we have undertaken an increasing number of in-house events such as regular Farmers' Markets, Saturday Dances, Auld Yule Gala Ball, music concerts and children's theatre shows. These events have had mixed success as regards audience attendance but raised a net total of £2,739.

As always the efforts of our volunteers in staffing events and attending to the general wellbeing of the hall has been considerable and vital to the success of our organisation.

## 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 2024 which are set out on pages 8 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: 

Date: 30/5/24

Name: Ian Michael Holland

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

Address: 60 Latch Road  
Brechin  
Angus  
DD9 6JH

**Statement of Receipts and Payments for the year ended 31 March 2024**

<u>2023</u>	<u>Receipts</u>	<u>Note</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
£			£	£	£
10,802	Rental Income		12,918		12,918
1,891	Contribution to Utility Costs		2,566		2,566
547	Bar / Kitchen - Hire Income		891		891
560	Stage Lighting - Hire Income		1,212		1,212
457	PRS Levy		442		442
350	Use of Dressing Rooms		617		617
1,416	Equipment Hire		1,112		1,112
28,804	Grants / Donations Received	4	13,490	8,201	21,691
12,121	Receipts: In-house events		12,769		12,769
289	Sundry Event Income (net)				
<b>57,237</b>	<b>Total receipts</b>		<b>46,017</b>	<b>8,201</b>	<b>54,218</b>
	<u>Payments</u>				
623	Public Liability Insurance		743		743
	Entertainment / Film Licences		150		150
162	PRS / PPL tariff		389		389
1,426	Cleaning Supplies		1,587		1,587
160	Window Cleaning		315		315
1,493	Repairs and Maintenance		6,095		6,095
78	Commercial Waste Removal		86		86
	Utility Charges - Electricity				
	Utility Charges - Gas				
1,123	Telephone / IT Charges		1,394		1,394
	Training and Seminars		20		20
501	Marketing and Promotion		334		334
118	Printing and Stationery		102		102
1,876	Equipment and Services		603	1,871	2,474
10,037	Expenses: In-house events		10,030		10,030
276	Miscellaneous Expenditure		650	20	670
9,100	Property Improvements		2,015	36,112	38,127
<b>26,973</b>	<b>Total payments</b>		<b>24,513</b>	<b>38,003</b>	<b>62,516</b>
30,264	Surplus / (Deficit) for the period		21,504	(29,802)	(8,298)
-	- Transfers between funds		(9,951)	9,951	-
<b>30,264</b>	<b>Surplus / (Deficit) for the period</b>		<b>11,553</b>	<b>(19,851)</b>	<b>(8,298)</b>



**Statement of Balances  
 At 31 March 2024**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Opening cash at bank and in hand	24,748	25,000	49,748
Surplus / (Deficit) for the period	11,553	(19,851)	(8,298)
Closing cash at bank and in hand	36,301	5,149	41,450

**Bank and Cash Balances**

Bank current account	<u>£</u> 41,284
Cash in hand	166
Closing cash at bank and in hand	41,450

Approved by the Trustees and signed on their behalf by:

Gordon R. Smith



Treasurer

27<sup>th</sup> May 2024

James C. Milne



Chairperson

27<sup>th</sup> May 2024

**Notes to the accounts  
for the year ended 31 March 2024**

**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 and various designated funds for specific purposes approved by the trustees.

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 £
Various small donations < £500	490		490
Angus District Council	13,000		13,000
Balcony Seating Sponsorship Scheme		6,060	6,060
Donation for Purchase of Defibrillator		1,100	1,100
Donation towards comfort & safety		1,041	1,041
	13,490	8,201	21,691

**5. Unrestricted funds**

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
General funds	16,886	28,521	14,533	(9,951)	20,923
<u>Designated funds:</u>					
Bar/Kitchen improvements	1,598	646	169		2,075
Provision - Utility Charges	2,756	4,573			7,329
In-house Events	3,508	12,277	9,811		5,974
	24,748	46,017	24,513	(9,951)	36,301

Purposes of designated funds:

Bar and Kitchen improvements - contributions received from hirers towards the cost of improvements to the bar and kitchen facilities.

- Provision for Utility Charges - a provision made from general funds towards the cost of future potential utility charges.
- 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.

## 6. Restricted funds

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Community Connect	5,000	-	892		4,108
Balcony Seating Project	20,000	6,060	36,012	9,952	-
Purchase of Defibrillator	-	1,100	1,099	(1)	-
Comfort & Safety Fund	-	1,041	-		1,041
	25,000	8,201	38,003	9,951	5,149

### Purposes of restricted funds:

- Scotmid Community Connect - We received £5,000 from the Scotmid Community Connect Programme in 2020 to assist with the purchase of a passenger lift to enable users in need of assistance to access the stage. Despite our best efforts it has proved impossible to source a passenger lift which fits the dimensions required in terms of space and height. We have instead purchased two wheelchair ramps which will enable users in need of assistance to access the stage via another part of the building. The remainder of the fund will be used to upgrade disabled facilities throughout the building.
- Balcony Seating Replacement - In 2023 we received £10,000 from The National Lottery Community Fund to assist with the purchase of replacement seating for our balcony area. A seat sponsorship scheme has so far raised £6,060 and a total of almost £20,000 has been allocated from general funds to allow this work to be completed.
- Purchase of Defibrillator - A generous donation was received specifically for the purchase of a defibrillator which is a much welcome piece of equipment for our first aid team.
- Audience Comfort & Safety Fund - A generous donation was received which will be used to upgrade facilities in the building to improve the comfort and safety of our audience.