

ROYAL BRITISH LEGION SCOTLAND - OLDMACHAR BRANCH

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2025
AND
STATEMENT OF BALANCES
AS AT 31 OCTOBER 2025**

Charity Number: SC017805



CHARTERED ACCOUNTANTS

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also at Peterhead, Turriff and Ellon

Royal British Legion Scotland - Oldmachar Branch
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Royal British Legion Scotland - Oldmachar Branch
Trustees' Annual Report for the Year Ended 31 October 2025

Reference and Administration Details

Charity Name	Royal British Legion Scotland - Oldmachar Branch
Registered Charity Number	SC017805
Charity's Principal Address	23 Balgownie Road Bridge Of Don Aberdeen AB23 8JN

Trustees

Mr Fred Small	President
Mr Matthew Fyfe	Chairman
Mrs Louise Reid	Secretary / Treasurer

Independent Examiner

Graham W Thomson
Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Aberdeen
AB11 6YL

Bankers

Royal Bank of Scotland
Aberdeen St Nicholas (B) Branch
78 Union Street
Aberdeen
AB10 1HH

Legal Advisors

Raeburn, Christie, Clark & Wallace
12 - 16 Albyn Place
Aberdeen

Structure, Governance and Management

Governing Document

The Branch is established under Rule 13 of the Constitution of the Royal British Legion Scotland 2014 [the Constitution] and is subject to the control and direction of the Aberdeen, Banff and Kincardine Area Council acting under the delegated authority of the National Executive Committee located at the Headquarters of the Royal British Legion Scotland [the Legion].

Trustee Recruitment and Appointment

All officers for the ensuing year (Rule 14.6) are elected from the members of the Branch at the Annual General Meeting. All officers retire from their elected position following the Annual General Meeting and are eligible for re-election.

Decision Making

The Branch is administered by a Branch Committee (Rule 14.5) consisting of the Branch Officers and such additional members as the Branch may consider necessary.

The duty of the Committee is to exercise a controlling oversight over the affairs of the Branch and to carry out any direction given to it by the Area. In addition to the Annual General Meeting, the Branch shall meet at least three times a year to transact business; one item of business shall be a report by the Treasurer on the state of the Branch Funds.

Connected Bodies

- a. The Branch and the Oldmachar Social Club have a good working relationship
- b. The following Trustees are also Office Bearers of Oldmachar Social Club:
Mr Fred Small
Mr Matt Fyfe
Mrs Louise Reid
- c. The Branch received rental income from the Oldmachar Social Club of £600 during the year.

Risk Management

The Oldmachar Branch Executive Committee has reviewed the major risks to which the charity is exposed using a formal risk management process to identify risks and implement risk management strategies. This process involved identifying the types of risk facing the charity, prioritising them in terms of potential impact and likelihood of occurrences, and identifying means of mitigating the risks. As part of this process the Branch Executive Committee have reviewed the adequacy of the charity's current internal controls and are satisfied that they are appropriate to the organisation.

Objectives and Activities

The Branch exists to further the aims and objectives of the Legion as laid down in rule 3 of the Constitution, which are principally to foster comradeship, remembrance and welfare amongst members of the ex-service community in Scotland.

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Comradeship

Oldmachar Branch currently has a combined membership of 165 members (2024: 143 members).

Activities

The Branch held its zone sports competitions.

The Pensioner's tea party was well attended.

Remembrance

The Branch held its annual Remembrance Service, at the War Memorial with members, guests and a contingent from the RAF Cadets; our local Councillor was also in attendance. Wreaths were laid by the Branch, Club, Women's Section Local Councillor and the RAF Cadets, as well as the community council.

Welfare

Hospital Visits

Death Grants & Wreaths

Home Visits

Senior Citizens Party

Fruit & Flowers

Poppy Appeal Donations

Remembrance Service and Parades

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Achievements and Performance

Sadly our membership numbers have decreased this year as a few of our older ex-service members passed away. However we had some additional members join.

The task of recruiting members onto our Committee is a very hard task indeed with members refusing to accept the responsibility that comes with either being a Trustee or a Committee Member.

Financial Review

As a result of the deficit for the year of £6,979 unrestricted reserves at the year end held by the branch were £1,170.

The trustees are of the opinion that this level of reserves will allow them to continue their activities in the forthcoming year.

Trustees Remuneration

The Trustees did not receive any remuneration during the year, with the exception of Mrs Louise Reid's honoraria of £500 (2024: £500).

Statement of Trustees Responsibility

The Charity Trustee Investment Scotland Act 2005 requires the charity's trustees to prepare financial statements for each financial year, giving a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial period. The trustees are further responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with the Charities Accounts Scotland Regulations 2006.

Since the charities total income is less than £100,000 and its Constitution does not require the Accounts to be audited the Trustees have arranged for an external review to be carried out by a suitable independent person.

Future Plans

The Trustees intend that the Branch continues to support the aims and objectives of the Legion as laid down in the Constitution in the Aberdeen Area for the foreseeable future in the spirit of comradeship summarised in the Legion's Motto "Service not Self".

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Mrs Louise Reid
Secretary / Treasurer
27th April 2026

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Receipts and Payments Account for the Year Ended 31 October 2025

	2025	2024
	£	£
Receipts		
Subscriptions	2,310	2,115
Donations	30	378
Rent received	600	600
Key cards & rule books	660	147
Miscellaneous income	-	-
Bank interest received	55	125
Funeral donation	-	-
Total receipts	<u>3,655</u>	<u>3,365</u>
Payments		
Payments for charitable activities:		
Postages and telephone	17	51
Printing, stationery and advertising	-	-
Subscriptions paid over	2,265	2,070
Conference expenses	-	430
Area meeting expenses	-	83
General expenses	568	98
Wreaths	-	89
Property repairs and maintenance	6,768	-
Total payments for charitable activities	<u>9,618</u>	<u>2,821</u>
Grants and donations:		
Grants	-	-
Donations	-	-
Total grants and donations paid	<u>-</u>	<u>-</u>
Governance costs:		
Independent examination fee	516	498
Honoraria	500	500
Total governance costs	<u>1,016</u>	<u>998</u>
Total payments	<u>10,634</u>	<u>3,819</u>
Surplus/(Deficit) for year	<u>(6,979)</u>	<u>(454)</u>

All funds are unrestricted

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Statement of Balances as at 31 October 2025

	2025 £	2024 £
Bank and cash in hand		
Opening balances	8,149	8,603
Surplus/(Deficit) for year	(6,979)	-454
Closing balances	<u>1,170</u>	<u>8,149</u>
 Debtors		
Stock - key cards	90	0
Capitations paid in advance	45	45
Donations	<u>0</u>	<u>0</u>
	<u>135</u>	<u>45</u>
 Creditors		
Honoraria	0	0
Independent examination fee	<u>516</u>	<u>996</u>
	<u>516</u>	<u>996</u>

Notes

1. All funds are unrestricted
2. The Branch holds title to the heritable property it occupies at 23 Balgownie Road Bridge of Don Aberdeen

Approved by the Trustees and signed on their behalf:

Mrs Louise Reid
Secretary / Treasurer
27th April 2026

**Independent Examiner's Report to the Trustees of
Royal British Legion Scotland - Oldmachar Branch**

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 6 to 7.

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) Act 2005 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 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 records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Name:	Graham W Thomson
Relevant professional body:	The Institute of Chartered Accountants of Scotland
Address:	Bain Henry Reid 4 West Craibstone Street Bon - Accord Square ABERDEEN AB11 6YL

27th April 2026