

REGISTERED CHARITY NUMBER: SC029013

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
FOR
NEW PITSLIGO ROYAL BRITISH LEGION BRANCH



CHARTERED ACCOUNTANTS

www.bainhenryreid.co.uk

NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

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FOR THE YEAR ENDED 31 OCTOBER 2025**

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NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2025**

ADDRESS:

46 High Street
New Pitsligo
Fraserburgh
AB43 6NL

ACCOUNTANTS:

Bain Henry Reid
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

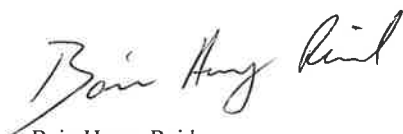
**CHARTERED ACCOUNTANTS' REPORT TO
NEW PITSLIGO ROYAL BRITISH LEGION BRANCH**

In accordance with our terms of engagement we have prepared for your approval the financial statements of New Pitsligo Royal British Legion Branch for the year ended 31 October 2025 on pages four to six from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to you in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of New Pitsligo Royal British Legion Branch and state those matters that we have agreed to state to you in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of New Pitsligo Royal British Legion Branch. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Bain Henry Reid
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

Date: 16 February 2026

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

CLIENT APPROVAL CERTIFICATE

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.


.....
Ray Johnston


.....
Anne Knapp

Date: 16 February 2026

NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2025

| | 2025 Unrestricted fund £ | 2024 Total funds £ |
|---------------------------------------------------------|-----------------------------------|-----------------------------|
| INCOMING RESOURCES | | |
| Incoming resources from generated funds | | |
| Voluntary income | 2,389 | 2,285 |
| Activities for generating funds | - | 400 |
| Investment income | 52 | 52 |
| Other incoming resources | <u>193</u> | <u>146</u> |
| Total incoming resources | 2,634 | 2,883 |
| RESOURCES EXPENDED | | |
| Costs of generating funds | | |
| Costs of generating voluntary income | 1,876 | 1,723 |
| Fundraising trading: cost of goods sold and other costs | 250 | 594 |
| Governance costs | 460 | 440 |
| Other resources expended | <u>450</u> | <u>464</u> |
| Total resources expended | <u>3,036</u> | <u>3,221</u> |
| NET INCOMING/(OUTGOING) RESOURCES | (402) | (338) |
| RECONCILIATION OF FUNDS | | |
| Total funds brought forward | <u>75,374</u> | <u>75,712</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>74,972</u></u> | <u><u>75,374</u></u> |

The notes form part of these financial statements

NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

**BALANCE SHEET
AT 31 OCTOBER 2025**

| | 2025 Unrestricted fund £ | 2024 Total Funds £ |
|--------------------------|---------------------------------------------|---------------------------------------|
| Heritable property | <u>73,429</u> | <u>73,429</u> |
| Cash at bank and in hand | <u>1,620</u> | <u>3,231</u> |
| Sundry creditors | <u>(76)</u> | <u>(1,286)</u> |

The notes form part of these financial statements

NEW PITSLIGO ROYAL BRITISH LEGION BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2025**

| | 2025 £ | 2024 £ |
|----------------------------------------------------------------|---------------------|---------------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Donations | - | 5 |
| Subscriptions | 2,351 | 1,935 |
| Poppy collection | <u>38</u> | <u>345</u> |
| | 2,389 | 2,285 |
| Activities for generating funds | | |
| Fundraising events | - | 400 |
| Investment income | | |
| Rents received | 52 | 52 |
| Other incoming resources | | |
| Refund on capitation books | <u>193</u> | <u>146</u> |
| Total incoming resources | 2,634 | 2,883 |
| RESOURCES EXPENDED | | |
| Costs of generating voluntary income | | |
| Capitation books | 1,876 | 1,723 |
| Fundraising trading: cost of goods sold and other costs | | |
| Poppy wreaths and poppies | 250 | 594 |
| Governance costs | | |
| Accountancy | 460 | 440 |
| Support costs | | |
| Management | | |
| Repairs and renewals | 400 | - |
| Other | | |
| Donations | 50 | 450 |
| Miscellaneous expenses | <u>-</u> | <u>14</u> |
| | 450 | 464 |
| Total resources expended | 3,036 | 3,221 |
| Net expenditure | <u>(402)</u> | <u>(338)</u> |

This page does not form part of the statutory financial statements