

**Royal British Legion Scotland Forres Branch
(Scottish Charity Number SC030827)**

Financial Statements

For the year ended 31 October 2025

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Statement of Financial Activities
Income and Expenditure Account

	Unrestricted Funds £	2025 Restricted Funds £	Total Funds £	2024 £
Income and Endowments from:-				
Donations to Branch	15	-	15	-
Other Incoming Resources:	-	-	-	-
Membership Subscriptions	671	-	671	992
Interest Received	213	-	213	216
Rent from Branch Club	1,000	-	1,000	1,000
	<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>2,208</u>
Expenditure On:-				
Charitable Activities				
<i>Direct Costs</i>				
Remembrance Wreaths (Recovery)	(113)	-	(113)	475
Other Donations	750	-	750	-
Depreciation of Equipment	220	-	220	260
	<u>857</u>	<u>-</u>	<u>857</u>	<u>735</u>
<i>Support Costs</i>				
Honoraria	-	-	-	-
Travel Expenses	-	-	-	15
Professional Fees and Miscellaneous	442	-	442	427
Capitation Adjustment	900	-	900	896
	<u>1,342</u>	<u>-</u>	<u>1,342</u>	<u>1,338</u>
Total Expenditure	<u>2,199</u>	<u>-</u>	<u>2,199</u>	<u>2,073</u>
Income/(Deficit) and Net Movement in Funds for the Year	(300)	-	(300)	135
Reconciliation of Funds				
Total Funds brought forward	<u>223,331</u>	<u>-</u>	<u>223,331</u>	<u>223,196</u>
Total Funds carried forward	<u>223,031</u>	<u>-</u>	<u>223,031</u>	<u>223,331</u>

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Balance Sheet
As at 31 October 2025

		2025	2024
	Note	£	£
Fixed Assets	3	187,697	187,917
Current Assets			
Stock		201	153
Debtors and Prepayments		1,634	900
Bank Deposit		20,996	20,784
Bank Current Account		12,863	15,112
		35,694	36,949
Current Liabilities			
Creditors and Accrued Charges		(360)	(1,535)
Net Current Assets		35,334	35,414
Net Assets		223,031	223,331
The Funds of the Charity			
Unrestricted Funds	4	223,031	223,331
Restricted funds		-	-
Total Funds		223,031	223,331

These financial statements were approved by the Trustees on 17 December 2025 and signed on its behalf by:

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Acting Chairman: **Iain Raynor**
(Trustee)

Treasurer: **Nicky Macbeth**
(Trustee)

Statement of Trustees' Responsibilities

The Trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Branch at the end of the financial year and the Income and Expenditure of the Branch for that period. In preparing the accounts the Trustees are required to:

- Select suitable accounting policies
- Make judgements and estimates that are reasonable and prudent
- Prepare the Accounts on the going concern basis unless the Branch is unlikely to continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Notes on the Accounts

1. Accounting Policies

- a. The Accounts have been prepared under the historical cost basis of accounting and in accordance with the Charities Accounts (Scotland) Regulations and the Statement of Recommended Practice-Accounting and Reporting by Charities.
- b. All income is included in the year in which the charity is entitled to receive.
- c. Fixed Assets are shown at cost or valuation. Depreciation has been changed so as to write off the cost of assets over their anticipated useful lives, at the following annual rates:-

Property	Nil
Equipment	15% Reducing Balance

2. Membership Fees

The Fees received for the year are analysed as follows:-

	Number	Total £
Ordinary Members	111	
Associate Members		
Family Members		
Family OAP	112	
Senior Citizens Ordinary		
Senior Citizens Associate		
Gross Fees (excluding Capitation Fees)	223	1,342
Allocated to		
Branch	50%	671
Club	50%	671
		1,342

Notes on the Accounts (continued)

3. Fixed Assets

<i>At Cost/Valuation</i>	Premises £	Equipment £	Total £
At 1 November 2024 and 31 October 2025	186,450	3,357	189,807
<i>Depreciation</i>			
At 1 November 2024	-	1,890	1,890
Charge for Year	-	220	220
At 31 October 2025	-	2,110	2,110
<i>Net Book Value at 31 October 2025</i>	186,450	1,247	187,697
<i>Net Book Value at 31 October 2024</i>	186,450	1,467	187,917

4 Funds

	Balance at 1 November 2024 £	Incoming £	Outgoing £	Transfer between Funds £	Balance at 31 October 2025 £
Restricted Funds					
poppyscotland	-	-	-	-	-
Unrestricted Funds					
General Fund	223,331	1,899	(2,199)	-	223,031
Total Funds	223,331	1,899	(2,199)	-	223,031

5. Accountancy and Independent Examiners Services

Note that the Independent Examiners also provide additional services and have been engaged to prepare these Financial Statements prior to carrying out their examination.

Independent Examiner's Report to the Trustees of Royal British Legion Forres Branch

I report on the Accounts of the Charity for the year ended 31 October 2025 which are set out on pages 1 to 4.

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) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the Accounts as required under section 44(1) I 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 2006 Accounts Regulations. 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. My work has been undertaken to enable me to examine the Accounts on your behalf and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than to you as Trustees, for my work or for this report.

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
 - to prepare Accounts which accord with the accounting records and comply with Regulation 8 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 apart from the following. In view of the absence of full records it has not been possible to confirm the completeness and accuracy of the amount received from Membership Fees.

Alistair J Campbell
Chartered Accountant

Scott-Moncrieff & Co
Chartered Accountants
39 South Street
Elgin
IV30 1JZ

Elgin 17 December 2025