The Society of Advocates in Aberdeen Lumsden Smith Benevolent Fund
Scottish Charity Number SC004351
Trustees' Annual Report and Account for the year ended 30 September 2025

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30 September 2025

Charity Name
The Society of Advocates in Aberdeen Lumsden Smith Benevolent Fund

Charity Number
SC004351

Contact Address
Advocates Hall, Concert Court, Aberdeen, AB10 1BS

Current Trustees
Jane MacEachran (President), Anne Boyd (Senior Vice-President), Bruce Craig (Junior Vice-President), James A Florance (Treasurer), Julie Clark-Spence, Diana Mackenzie, Kimberley McLennan, Lesley McKnight, Susie Mountain and Neil Smith.

Changes to Trustees during the year
Bruce Craig was assumed as Trustees on 26 November 2024. Martin Sinclair resigned as a Trustee on 26 November 2024.

Structure, governance and management
The Fund does not have any Constitution as such nor any one governing document. It was created by the amalgamation of three former funds under the control of the Society of Advocates in Aberdeen – the Benevolent Fund, the Widows Supplementary Fund and the William Smith Memorial Fund. The Benevolent Fund had been created in 1842 by the widow of a member, Harry Lumsden, giving up and setting aside her undrawn annuities, amounting to £300, for temporary relief in exceptional cases. The Widows Supplementary Fund had been created in 1884 by a bequest of £1,000 from a member, John Smith, who left all decisions about it to the discretion of the Society. The William Smith Memorial Fund had been set up by a member, William Smith, to augment the Widows Supplementary Fund. The Fund, in its present amalgamated form, was registered as a charity from 1 January 1992.

Appointment of Trustees
The Fund is managed by the Management Committee of the Society of Advocates in Aberdeen who are appointed annually at the Society's AGM in late November. The members of the Management Committee may be regarded as the charity Trustees *ex officio*.

Charitable Purposes
The prevention and relief of poverty. By reference to the sources of the monies within the Fund the Society of Advocates in Aberdeen's Management Committee regard one-off relief to members' widows and dependents in exceptional cases as the predominant purpose to which the monies from the Fund should be put.

Activities and Achievements
Advertising of the fund and available grants was made but no applications were received.

Reserves
The Fund did not receive any revenue and or make any payments during the year. The reserves at year end amount to £10,181.39.

Approved by the Trustees and signed on their behalf.

Date:- 29 MAY 2026

James A Florance, Treasurer to the Society of Advocates in Aberdeen

THE SOCIETY OF ADVOCATES IN ABERDEEN

LUMSDEN SMITH BENEVOLENT FUND

REVENUE ACCOUNT FOR YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
Income	-	-
Expenditure - Grants awarded	-	1,000.00
SURPLUS/(DEFICIT) FOR YEAR TO BALANCE SHEET	-	(1,000.00)

BALANCE SHEET AT 30 SEPTEMBER 2024

	2025	2024
CURRENT ASSETS		
Bank	10,181.39	10,181.39
CAPITAL ACCOUNT		
Opening balance	10,181.39	11,181.39
Gain on sale of investments	-	-
Surplus/(Deficit) per revenue account	-	(1,000.00)
CLOSING BALANCE	10,181.39	10,181.39

Independent Examiner's Report to the Trustees of the Society of Advocates in Aberdeen Lumsden Smith Benevolent Fund

I report on the accounts of the charity for the year ended 30 September 2025 which are included in the Annual Report and Account.

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 2006 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 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.

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 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: George Brown

Name: George Brown
Relevant Professional body: Institute of Chartered Accountants in Scotland
Address: Tawse and Partners, 18 North Silver Street, Aberdeen

Date: 19 MAY 2026