

**The Stromness Branch of the Royal British Legion Scotland**

**Branch Accounts**

**Charity Number SC030952**

**Year ended 31 October 2025**

**THE STROMNESS BRANCH OF THE ROYAL BRITISH LEGION SCOTLAND  
TRUSTEES' ANNUAL REPORT  
Year ended 31 October 2025**

**General Information**

**Charity name:** The Stromness Branch of the Royal British Legion Scotland

**Charity Registration Number:** SC030952

**Address:** 9-11 John Street, Stromness, Orkney, KW16 3AD

**Trustees**

I. Scott	President
W. Pirie	Chair
M. Herdman	Vice Chair
J. Schoen	Secretary
K. Swinney	Treasurer

**Independent examiner**

Alistair Gray CA  
Ridgeways, Back Road, Stromness, Orkney, KW16 3DS

**Bankers**

Royal Bank of Scotland  
1 Victoria Street, Kirkwall, Orkney

**Structure, Governance and management**

The branch is established under clause 14 of the Constitution of the Royal British Legion Scotland (as amended 22 May 2015) and is subject to the control and direction of the Highlands and Islands Area Council acting under the delegated authority of the National Executive Committee located at the National Headquarters of the Royal British Legion Scotland (the Legion).

**Recruitment and appointment of trustees**

All officers for the ensuing year are elected from the members of the branch at the annual general meeting. All officers retire from their elected position at the following annual general meeting and are eligible for re-election.

**Organisational structure**

The branch is administered by a branch committee (Clause 14.5) consisting of the 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 branch. 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 of the Honorary Treasurer on the state of the branch funds.

**Connected bodies**

The trustees are also office bearers of The Royal British Legion Club Stromness, an unincorporated association which provides a meeting place and social and recreational facilities to the branch.

**Risk Management**

The Stromness Branch Executive Committee has reviewed the major risks to which the charity is exposed using a formal risk management process to identify the risks and implement risk management strategies. This process involved identifying the types of risks facing the charity, prioritising them in terms of potential impact and likelihood of occurrence, 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.

**Financial Review**

There was a net surplus of £3,032 for the year (2024 - deficit £4,159) .

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**Statement of trustees' responsibilities**

The Charity and Trustee Investment (Scotland) Act 2005 requires the charity's trustees to prepare financial statements for each financial year, which give 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 charity's income is less than £500,000 and its Constitution does not require that the accounts 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 Highlands and Islands Area for the foreseeable future in a spirit of comradeship summarised in the Legion's motto of "Service not Self".

**Signed on behalf of the trustees**

.....  
**Trustee**

.....  
**Trustee**

**Date**

**Date**

**THE STROMNESS BRANCH OF THE ROYAL BRITISH LEGION SCOTLAND**  
**Independent Examiner's Report to the Trustees of The Stromness Branch of the Royal British Legion Scotland**  
**Year ended 31 October 2025**

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 5 to 6.

**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 (as amended). 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:

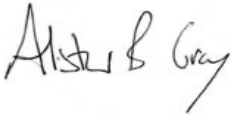
1. which gives me reasonable cause to believe that in any material respect the requirements:

- 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.

**Alistair Gray CA**  
Chartered Accountant  
Ridgeways  
Back Road  
Stromness  
Orkney  
KW16 3DS



04 March 2026

**THE STROMNESS BRANCH OF THE ROYAL BRITISH LEGION SCOTLAND**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
Year ended 31 October 2025

**Unrestricted Funds**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Receipts</b>		
Members subscriptions and donations	6,570	0
Other	2,746	62
<b>Total receipts</b>	<u>9,316</u>	<u>62</u>
<b>Payments</b>		
Charitable activities	6,283	4,221
Total payments	<u>6,283</u>	<u>4,221</u>
<b>Surplus/(deficit) of receipts over payments for the year</b>	<u>3,032</u>	<u>(4,159)</u>

**STATEMENT OF BALANCES**  
Year ended 31 October 2025

**Unrestricted Funds**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Bank &amp; Cash</b>		
Balance brought forward	185	4,344
Movement in year	3,032	(4,159)
Balance carried forward	<u>3,217</u>	<u>185</u>

**Approval Certificate**

The accounts were approved by the Branch Committee on

.....  
Trustee

.....  
Trustee

**THE STROMNESS BRANCH OF THE ROYAL BRITISH LEGION SCOTLAND**  
**NOTES TO THE ACCOUNTS**  
Year ended 31 October 2025

<b>1. Movement in funds</b>	01.11.2024	Incoming Resources	Outgoing Resources	31.10.2025
<b>Unrestricted Funds:</b>				
Bank & Cash	£	£	£	£
	185	9,316	6,283	3,217
Total	<u>185</u>	<u>9,316</u>	<u>6,283</u>	<u>3,217</u>

<b>2. Analysis of payments</b>		2025 £	2024 £
Affiliation fees		5,000	4,220
Donations		1,250	
Other expenses		0	0
Bank charges		33	1
		<u>6,283</u>	<u>4,221</u>

<b>3. Analysis of net assets between funds</b>		2025 £	2024 £
Unrestricted funds			
Current assets		<u>3,217</u>	<u>185</u>

**4. Trustee Remuneration**

No trustees received any remuneration during the year or reimbursement for any expenses incurred.