

REGISTERED CHARITY NUMBER: SC029018

ROYAL BRITISH LEGION SCOTLAND KIRKWALL BRANCH

Accounts for the year ended 31 October 2025

ROYAL BRITISH LEGION SCOTLAND KIRKWALL BRANCH

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

I report on the accounts of the charity for the year ended 31 October 2025.

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 accounts 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 for 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 examiners 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 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.



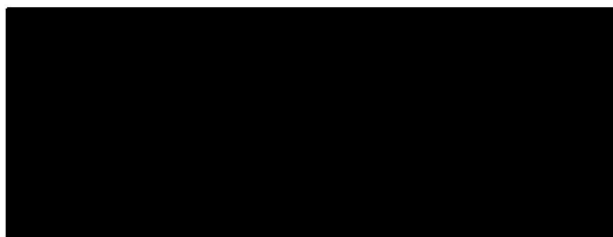
2 December 2025

ROYAL BRITISH LEGION SCOTLAND KIRKWALL BRANCH

Trustees' Report for the year ended 31 October 2025

Scottish Charity Number SC029018

Trustees



Charitable Purposes

The Charitable Purposes of The Royal British Legion Scotland Kirkwall Branch are:-

1.1 The prevention or relief of poverty amongst men or women who have at any time honourably served with any branch of the naval, military and air forces of the Crown (whether Regular or Reserve); Royal Observer Corps and members of HM Coastguard; the Merchant Navy; the Forces of Allied Nations; the Women's Land Army; the Women's Timber Corps; Bevin Boys, members of the War Widows Association or Adult Cadet Instructors and their spouses, partners and dependants, hereinafter referred to as "ex-Service men and women";

1.2 The advancement of citizenship and community development by the encouragement of co-operation between ex-Service men and women and others supporting the objects of RBLs through the establishment of Branches, by promoting and encouraging volunteering and the principle of service to others and by perpetuating and honouring the memory of those who died in the service of their country through education of the public and through acts of remembrance;

1.3 The relief of ex-Service men and women in need by reason of age, ill-health, disability, financial hardship or other disadvantage;

1.4 The advancement of the arts, heritage, culture or science by the promotion of music, including the music of pipe bands and military bands and the encouragement of participation in music by young people; by preserving war memorials and by promoting and parading ceremonial colours as a tribute to those ex-Service men and women who have died in the service of their country and as a symbol of belief in our common culture;

1.5 The advancement of public participation in sport;

1.6 The provision of recreational facilities and the organisation of recreational activities with the object of improving the conditions of life for ex-service men and women in particular and for members of the public generally;

1.7 Any other purposes that reasonably may be regarded as analogous to any of the preceding purposes.

Activities and Achievements

The Charity continued to serve its members with events and actions for their benefit and enjoyment. Christmas dinners were continued for pensioner members to help their wellbeing and camaraderie.

Reserves

The reserves generated should allow continuation of the work on a similar scale.

On behalf of the trustees



12 December 2025

Receipts and payments accounts

For the period
from

01

11

2024

to

31

10

2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations (Subscriptions)	£12,879				12,879	£4,866
Legacies					-	
Grants					-	
Receipts from fundraising activities	£9,995				9,995	£8,865
Gross trading receipts					-	
Income from investments other than land and buildings						
Rents from land & buildings					-	
Gross receipts from other charitable activities						
					-	
A1 Sub total	£22,874	-	-	-	22,874	13,731
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total		-	-	-	-	-
Total receipts	22,874	-	-	-	22,874	13,731
A3 Payments						
Expenses for fundraising activities	£930				930	1,765
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	£3,878				3,878	8,385
Grants and donations					-	
Governance costs:	£275				275	275
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	£5,471				5,471	3,638
					-	
A3 Sub total	10,554	-	-	-	10,554	14,063
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	10,554	-	-	-	10,554	14,063
Net receipts / (payments)	12,320	-	-	-	12,320	(332)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	12,320	-	-	-	12,320	(332)

17/12/25

ROYAL BRITISH LEGION SCOTLAND KIRKWALL BRANCH

INCOME & EXPENDITURE ACCOUNT

for year ended 31 October 2025

2024

2025

Income:-

£ 2,764.50	Subscriptions	£ 9,560.00
1,183.00	Fobs	1,081.00
2,101.53	Donations	3,319.21
959.00	Ties, Badges and Lighters	874.00
1,030.00	Remembrance Dinner	1,160.00
4,027.00	Tote and Tote Raffle	4,366.00
1,666.49	Bingo	287.76
-	Bonus Ball	1,735.00
-	Fundraising Events	491.10
13,731.52		22,874.07

Benevolence:-

3,125.00	Senior Citizens Christmas Dinner	-
2,550.20	Remembrance Dinner	2,129.25
353.84	Remembrance Parade	118.34
200.00	Christmas Vouchers	330.00
68.60	Russian Convoy Remembrance	65.80
225.00	Royal Oak Remembrance	537.64
46.50	Vanguard Memorial	60.60
207.40	Anzac Memorial Day	-
-	VE Day	122.68
-	VJ Remembrance	24.00
1,245.80	Wreaths	60.00
362.89	Children's Christmas Party	429.89
8,385.23		3,878.20

2,263.16	Printing, Stationery and Advertising	2,129.21
(250.60)	Delegates Expenses	-
333.47	Insurance	350.15
275.00	Annual Accounts	275.00
301.85	General Expenses	358.03
-	Repairs and Renewals	702.18
520.00	Ties, Badges and Lighters	930.00
880.30	Telephone and Internet	893.34
1,354.60	Door Fobs	1,038.20
5,677.78		6,676.11

14,063.01	Total Expenditure	10,554.31
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(331.49)	Surplus (Deficit) for year	12,319.76
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15107.03	Reserves brought forward	14,775.54
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£ 14,775.54	Reserves carried forward	£ 27,095.30
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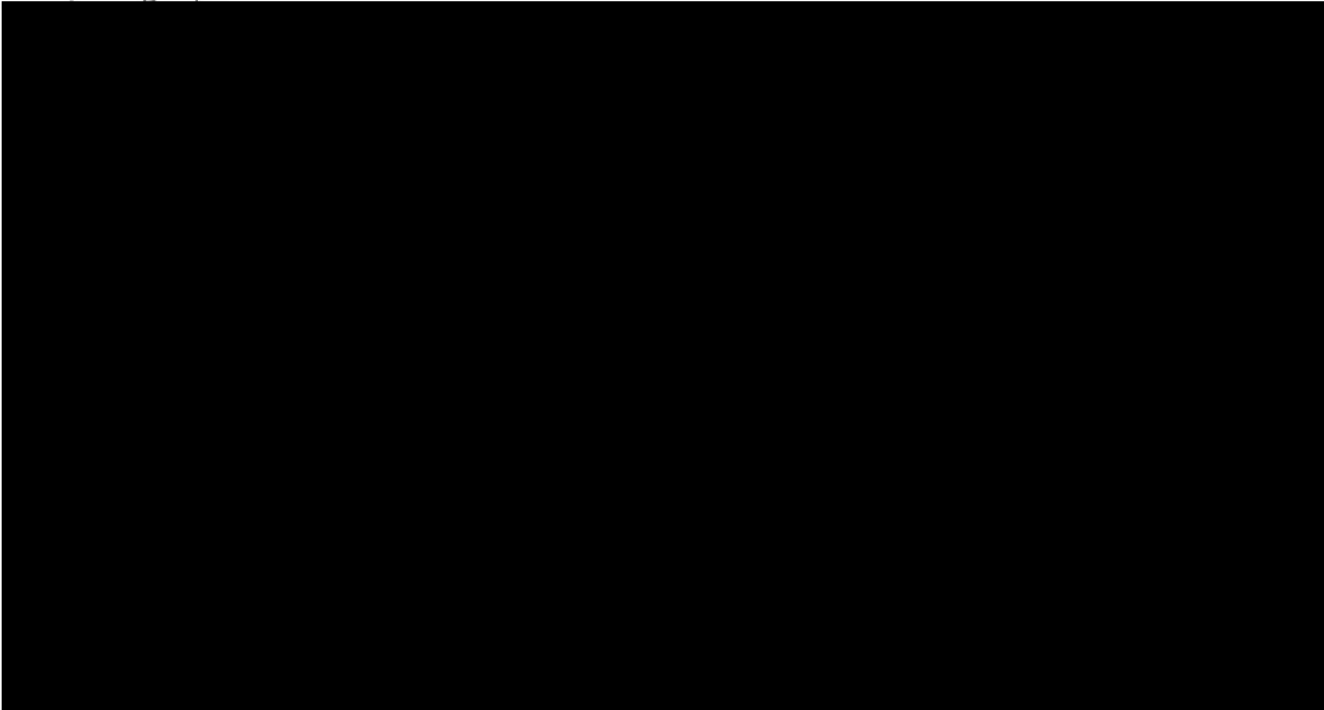
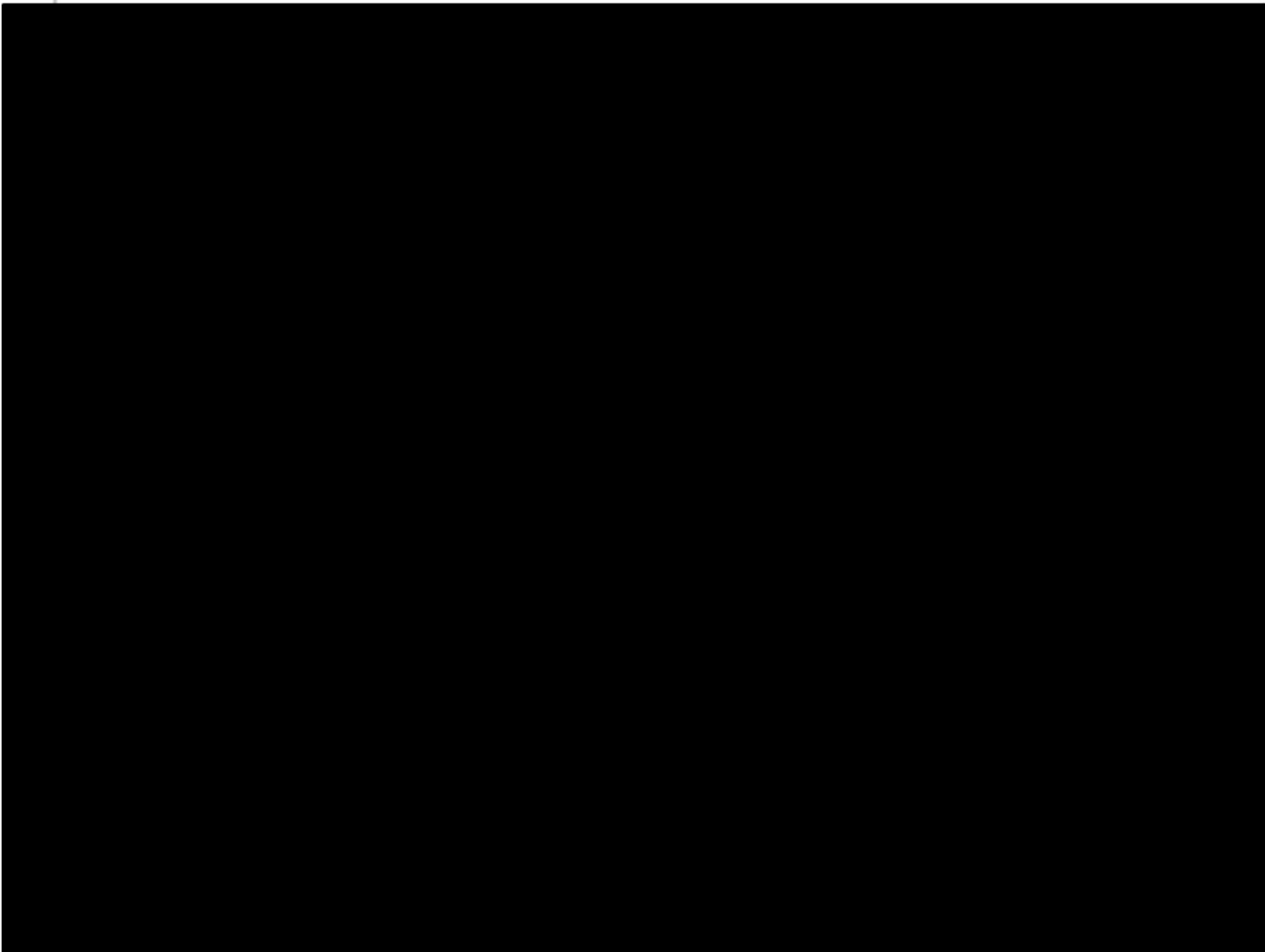
ROYAL BRITISH LEGION SCOTLAND KIRKWALL BRANCH

BALANCE SHEET
as at 31 October 2025

<u>2024</u>		<u>2025</u>
	<u>Current Assets</u>	
£ 2,741.00	Stock	£ 3,232.00
12,715.42	Cash at Bank on Current Account	24,275.95
144.12	Cash on Hand	687.35
<u>15,600.54</u>		<u>28,195.30</u>
	<u>Less Current Liabilities</u>	
825.00	Sundry Creditors	1,100.00
<u>£ 14,775.54</u>		<u>£ 27,095.30</u>
	<u>Represented By</u>	
£ 15,107.03	Balance at 31 October 2024	£ 14,775.54
(331.49)	Surplus (Deficit) for year	12,319.76
<u>£ 14,775.54</u>		<u>£ 27,095.30</u>

Signed as approved on 12 December 2025 by:-


 Trustee



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