

THE ROYAL BRITISH LEGION SCOTLAND  
PENICUIK BRANCH  
CHARITY NUMBER - SC030721

60/62 KIRKHILL ROAD  
PENICUIK  
EH23 0HH

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2025

Ian J Brown & Company  
Chartered Accountants  
4 Lothian Street  
Dalkeith  
Edinburgh  
EH22 1DS

**Trustees Annual Report  
For The Year Ended 31st October 2025**

The Royal British Legion Scotland - Penicuik Branch is constituted under the rules of the Royal British Legion Scotland and is a registered charity (SC 030721).

The address of the branch is 60/62 Kirkhill Road, Penicuik. The Trustees for the year were :

Chairman	Mr A Burns
Secretary	Mrs C Rorrison
Treasurer	Mr H Fairley

The Trustees are elected annually at the AGM. Decisions on the running of the charity are made by the board of trustees. The Trustees meet on no less than three occasions a year.

The objectives of the charity are to provide welfare to ex-servicemen, in particular senior citizens and other ex-servicemen's organisations.

The charity makes donations towards the other ex-servicemen's organisations.

The level of reserves of £1,564.18 at 31st October 2025 is considered to be adequate for the purpose of running the charity.

By Order Of The Board

Mrs C Rorrison  
Secretary

I report on the accounts of the charity for the period ended 31st October 2025 which are set out on pages 3 to 4.

Respective Responsibilities of Committee and Independent 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 accounting records kept by the charity and a comparison of the accounts presented with those records. It also included 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 in 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 Regulations 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.

I J Brown & Company  
Chartered Accountants  
4 Lothian Street  
Dalkeith  
EH22 1DS

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE ROYAL BRITISH LEGION SCOTLAND - PENICUIK BRANCH**

**3.**

**Receipts and Payments Account  
For The Year Ended 31st October 2025**

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
<u>Receipts</u>			
Capitations		0	2983
Donations		0	0
Interest		0	0
From Club		2500	0
Penny Box		0	7
Non-Members		0	0
		<u>2500</u>	<u>2989</u>
<u>Payments</u>			
Capitation Fees		946	2110
To Club		380	1200
Penny Boxes		0	0
Donations		0	65
Travel		0	0
Wreaths		0	0
Entertainment		0	200
		<u>1326</u>	<u>3575</u>
Profit / (Deficit) For The Year		<u>1174</u>	<u>-586</u>

**Balance Sheet  
As At 31st October 2024**

Current Assets

Bank		1,564	390
Club Account		-	-
		<u>-</u>	<u>-</u>
Unrestricted Funds	1	<u>1,564</u>	<u>390</u>

The financial statements on page 3 and the notes on page 4 were approved and signed on behalf of the Branch on

Mrs C Rorrison- Secretary .....

Mr H Fairley - Treasurer .....

**Notes To The Financial Statements  
For The Year Ended 31st October 2025****1 Unrestricted Funds**

Receipts and Payments Account

	<b><u>2025</u></b>	<b><u>2024</u></b>
Balance at 31st October 2024	390	976
(Deficit) / Surplus For The Year	1,174	- 586
Balance at 31st October 2025	<u>1,564</u>	<u>390</u>

**2 Committee Members**

No remuneration was paid to committee members. Royal British Legion HQ reimbursed conference travel expenses made to committee members during the financial year.