

The Royal British Legion Scotland – Bucksburn & District Branch

Charity Number: SC031106

**Accounts for the year ended
31 October 2025**

The Royal British Legion Scotland – Bucksburn & District Branch

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The Royal British Legion Scotland – Bucksburn & District Branch

Officials and advisors

Trustees Mr J Taylor (Chairman)
Mr A Stewart (Secretary)

Principal address 23 Threave Circle
Inverurie
Aberdeenshire
AB51 6AZ

Scottish Charity Number SC031106

Bankers TSB Bank plc
7-21a St Nicholas St
Aberdeen
AB10 1HE

Independent Examiner Fiona Morgan
Henderson Loggie
1 Marischal Square
Aberdeen
AB10 1BL

The Royal British Legion Scotland – Bucksburn & District Branch

Annual report of the trustees

The trustees have pleasure in submitting their annual report and accounts for the year ended 31 October 2025.

The information set out on page 1 forms part of this report. The accounts comply with current statutory requirements and the constitution of The Royal British Legion – Bucksburn & District Branch.

The Royal British Legion – Bucksburn & District Branch

The Royal British Legion – Bucksburn & District Branch is registered with the Office of the Scottish Charity Regulator under Charity Number SC031106. Particulars of the trustees and professional advisors along with relevant addresses are shown on page 1.

Structure, Governance and Management

There are currently two trustees. This is the minimum requirement per the constitution. In the event of one or both trustees resigning from office an extraordinary general meeting will be held.

Recruitment and Training

The trustees deal appropriately as regards induction and training for any new trustees appointed. This includes awareness of a trustee's responsibilities, the governing document, administrative procedures and the history and approach of the charity. A new trustee receives copies of the previous year's accounts, minutes of recent trustee meetings and a copy of the OSCR booklet "Guidance for Charity Trustees", if appropriate.

Ongoing training is provided as appropriate for trustees to ensure they remain up to date in all matters concerning governance and their role as charity trustees.

Organisational Management

The Royal British Legion – Bucksburn & District Branch is administered under the supervision of the trustees who meet at least once a year.

Risk Management

The trustees have considered the major risks to which the charity is exposed, in particular those related to the finances of The Royal British Legion – Bucksburn & District Branch, and are satisfied that systems are in place to mitigate their exposure to the major risks.

Objects, Aims, Objectives and Activities

The prime objective of The Royal British Legion – Bucksburn & District Branch is:

- to relieve the poverty amongst those who have at any time served with any Branch of the Naval, Military and Air Forces of the Crown;
- the advancement of the citizenship and community development by and between ex-Service men and women;
- the relief of ex-Service men and women in need;
- the advancement of the arts, heritage, culture or science by promoting music;
- the advancement of public participation in sport;
- the provision of recreational facilities and activities to improve the conditions of life for ex-Service men and women; and
- any other purposes that reasonably may be regarded as analogous to any preceding purposes.

Financial review

The results for the year are set out in the receipts and payments account on page 4.

The Royal British Legion Scotland – Bucksburn & District Branch

Annual report of the trustees (continued)

Reserves Policy

The reserves of the Royal British Legion Scotland – Bucksburn & District Branch originate from investment income together with member income received during the year. The trustees have adopted a reserves policy that ensures the continuity of the Royal British Legion Scotland – Bucksburn & District to meet its objectives. The free unrestricted reserves of the charity amount to £255,547 (2024 - £252,529).

Plans for Future Periods

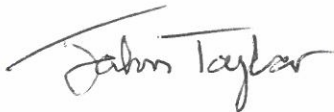
The trustees intend to continue with the delivery of the same objects, aims, objectives and activities as were carried out this year.

Going Concern

The Trustees continue to monitor performance, particularly investment performance, post year end. Given the level of investments held and planned expenditure going forward, the Trustees consider that there are no material uncertainties about the ability to continue as a going concern.

Trustees' remuneration

During financial year the trustees received remuneration of £700 (2024 - £700).



John Taylor
Trustee

Date 19/04/26

The Royal British Legion Scotland – Bucksburn & District Branch

Receipts and payments account for the year ended 31 October 2025

	Unrestricted	
	2025	2024
	£	£
Income		
Members income	525	630
Investment income	12,336	11,028
	<hr/>	<hr/>
Total income	12,861	11,658
	<hr/>	<hr/>
Expenditure		
Capitation fees	506	544
Donations	6,170	5,070
Members outing	2,582	1,904
Armistice and AGM expenses	83	94
Meeting expenses	44	29
Contribution to convenors expenses	800	800
	<hr/>	<hr/>
Total expenditure for charitable activities	10,185	8,441
	<hr/>	<hr/>
Governance expenditure:		
Independent examiner's fees	1,638	1,560
	<hr/>	<hr/>
Total expenditure	11,823	10,001
	<hr/>	<hr/>
Surplus for the year	1,038	1,657
	=====	=====

The Royal British Legion Scotland – Bucksburn & District Branch

Statement of balances as at 31 October 2025

	Unrestricted	
	2025 £	2024 £
Bank and cash balances		
Opening balance	2,972	1,315
Surplus for year	1,038	1,657
Closing balance	<u>4,010</u> =====	<u>2,972</u> =====
Reserves	<u>255,547</u> =====	<u>252,529</u> =====
Assets		
Investments - market value	253,257	251,197
	<u>253,257</u> =====	<u>251,197</u> =====
Liabilities		
Accruals	1,720	1,640
	<u>1,720</u> =====	<u>1,640</u> =====

Approved by the trustees on 19/04/26 and signed on their behalf by



John Taylor
Chairman

The Royal British Legion Scotland – Bucksburn & District Branch

Report of the Independent Examiner to the Trustees of The Royal British Legion – Bucksburn & District Branch

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 4 to 5.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

Respective responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 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 connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Fiona Morgan CA

Henderson Loggie LLP
Chartered Accountants
1 Marischal Square
Aberdeen
AB10 1BL

Date 28/04/2026