

**THE ROYAL AIR FORCES ASSOCIATION**

**INVERURIE BRANCH**

**BRANCH NUMBER 1353**

**SCOTTISH CHARITY NUMBER SC038337**

**ANNUAL REPORT AND STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025.**

The Trustees' Annual Report, Financial Statements and the Independent Examiner's Report for the Year 01 January 2025 to 31 December 2025 are presented in this document.

### **REFERENCE AND ADMINISTRATIVE INFORMATION:**

#### **Charity Name**

The Royal Air Forces Association (RAFA) Inverurie, Branch No. 1353.

#### **Scottish Charity Number**

SC038337

#### **Charity Bankers**

Bank of Scotland, Garioch Arcade, Inverurie, AB51 4SB.

#### **Charity Contact Address**

C/o David Webster, 29 Fairway Avenue, Inverurie, AB51 3WY.

#### **Trustees**

Mr W Biddie,  
Mr D Frost,  
Mr M Milne,  
Mr A B Sutherland,  
Mr D R Webster,  
Mr I Nelson,  
Mrs L Nelson  
Mr N Harrison

#### **Branch Office Bearers**

Chairman	M Milne
Vice Chairman	I Nelson
Secretary	W Biddie
Treasurer	D R Webster
Hon. Welfare Officer	Vacant position
Publicity	D Frost

#### **Recruitment and Appointment of Trustees**

All members of the branch are eligible to be appointed as Trustees of RAFA Inverurie Branch and all who are willing to accept are appointed or reappointed by the members at the Branch Annual General Meeting, which is normally held in March each year. Trustees may also be appointed by the members at the formal monthly branch business meetings during the year.

The Branch Office Bearers are also elected or re-elected at the Branch Annual General Meeting to serve for a period of one year.

The Welfare Officer is a volunteer position, agreed by Area HQ and subject to formal training.

## **CONSTITUTION.**

The constitution of the Association is laid down in the Royal Charter of Incorporation and Schedule of Rules granted by Her Majesty Queen Elizabeth II in 1953, and by the Supplemental Charter and Rules as approved by Her Majesty in 1966.

## **OBJECTIVES AND ACTIVITIES.**

### **Charitable Purposes.**

The objective for which the Association is established, is to promote, through the comradeship engendered by its members, the welfare, by charitable means, of all serving and former members of our Air Forces, their spouses and dependants, together with the widows, widowers and dependants of those who died while serving, or subsequently.

### **Activities and Achievements.**

The Inverurie Branch of the Association held its annual general meeting on 12 March 2025 and continues to meet monthly, mostly for business purposes, but also to share in comradeship. The meetings also enabled members to plan and review activities, both fundraising and social, with the main focus on raising funds to support Association welfare provision.

Fundraising was mainly Tesco store collections spread throughout our area. Branch members carried out Wings collections at Ellon, Westhill and Banchory stores. Collections were also carried out at events in the Inverurie Heritage Centre. Other sources of income included collection tins from club premises and individual donations. A transfer from Branch reserves (General fund) was made to boost the annual Wings total.

In addition to our normal fund-raising activities, the Branch raffled a Red Arrows bear. This was a project that started at Morayvia Aircraft Museum at Kinloss but was postponed due to ill health. Two of our members that volunteer at the museum took up the challenge and with the assistance of Morayvia Chairman, Mr Mark Mair, managed to have the bear fly with the Red Arrows team leader on a display at the Portsoy Boat Festival. This adventure was recorded on video and saved on a RAFA USB stick. The bear was raffled off at various functions before a new home was found for him with a young girl in Ellon. This venture raised £350 for the Wings appeal and grateful thanks to all those that were involved.

The Branch was represented at the VE and VJ day commemorations at the Ellon and Inverurie war memorials.

Branch visits were made to Fort George near Inverness and the Gordon Highlander Museum in Aberdeen. Both visits were well attended and enjoyed by all.

The Branch had no welfare requests this year.

The branch was able to contribute a total of £2800 to Association HQ, which was an increase on the previous year.

There was no Branch attendance at the annual conference but we did liaise with head office on numerous occasions.

The Branch was represented by members at the RBL Remembrance Sunday Parade and wreath laying service at the Inverurie War Memorial.

Social events took the form of Sunday lunches and were well attended and enjoyed by all.

Attendance at Branch meetings is still low but we are able to meet all our commitments. This year our total for Wings appeal reached £2800, an all-time record. A fantastic effort and my sincere thanks to you all.

## **FINANCIAL REVIEW.**

The main financial focus was to raise funds to support the Royal Air Forces Welfare expenditure, with these funds ring-fenced within our accounts until November, when the total collected was remitted to the Association fundraising HQ. The sum of £2800, was an increase on the previous year, due to the efforts of the members. Since the Branch Welfare Account continues to hold a credit balance of £200, we decided once again to waive the entitlement to claim any rebate for the Branch Account.

No trustees received any remuneration or expenses during the year.

## **Reserves Policy.**

The policy is to maintain reserves at a level to meet about three months of normal activities. A balance of around £350 (unrestricted), held in the branch General account, and about £200 (restricted) held in the branch Welfare account, are considered sufficient to meet our needs, as the trustees can transfer funds to the welfare account if required. (but not from welfare to general funds).

## **FUTURE PLANS.**

The trustees plan to continue fundraising activities and arrange visits to places of interest to the membership.

**The foregoing report was approved by the trustees on 11 March 2026 and is signed on their behalf by:**

**M Mine  
Branch Chairman**





## **Independent Examiner's Report on the Accounts For the Year Ended 31 December 2025.**

**Independent Examiner's Report to the Trustees of the Royal Air Forces Association,  
Inverurie Branch, No. 1353.**

**Registered Charity Number SC038337**

I report on the financial statements of the charity for the period 1 January 2025 to 31 December 2025, which are set out on pages 7 to 8.

### **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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) 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 Charity 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 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 opinion on the view given by the accounts.

### **Independent Examiner's Statement.**

In connection with my examination, no matter has come to my attention (other than that disclosed on the attached page):

1. which gives me reasonable cause to believe that. In any material respect, the requirements:-
  - (i) to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - (ii) 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.

**Date: 05 March 2026**

**Name: Bruce Melvin**

**Relevant Professional Qualification : Chartered Institute of Management Accountants**

**Address: 2 Maitland Path, Inverurie,  
Aberdeenshire, AB51 4ZT**

**Statement of Receipts and Payments, For the Year Ended 31 December 2025.**

<b>Receipts</b>	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
<b>Voluntary Receipts</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds C/F 2024		0	446	446	931
Donations		22	144	166	165
Welfare account donation		0	20	20	0
Fund Raising	<b>3</b>	0	2305	2305	1674
<b>Receipts from Charitable Activities</b>					
Branch Membership Rebate		10	210	220	217
Transfer from reserves (In-branch)		0	44	44	35
Transfer from reserves (Welfare Acc)		0	0	0	100
Payments by members to support In Branch Activities		<u>72</u>	<u>0</u>	<u>72</u>	<u>58</u>
<b>Total Receipts</b>		<b><u>104</u></b>	<b><u>3169</u></b>	<b><u>3273</u></b>	<b><u>3180</u></b>
<b>Payments</b>					
Cost of Charitable Activities	<b>4</b>	213	2800	3013	2753
Cost of Welfare Activities	<b>5</b>	0	0	0	100
<b>Total Payments</b>		<b><u>213</u></b>	<b><u>2800</u></b>	<b><u>3013</u></b>	<b><u>2853</u></b>
<b>Surplus/(Deficit) for Year</b>		<b>(109)</b>	<b>369</b>	<b>260</b>	<b>327</b>

The Notes on Page 8 form an integral part of these accounts, to provide full details of the relevant entries.

**Statement of Balances - as at 31 December, 2025.**

<b>Funds Reconciliation</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Cash at Bank and in Hand – 31/12/2024	350	446	796	1282
Surplus/(Deficit) for Year	<u>(109)</u>	(96)	(205)	<u>(486)</u>
Cash at Bank and in Hand – 31/12/2025	<u>241</u>	350	591	796

## Bank and Cash Balances

Bank Current Account - General Account– 31/12/2024	796
Cash in hand – 31/12/2024	0
Bank Current Account – Welfare Account –31/12/2024	200
Cash in Hand – 31/12/2025	0
Balance at Credit – 31/12/2025	591
Balance in Welfare account – 31/12/2025	220

## Notes to the Accounts – For the year ended 31 December 2025.

### 1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in Accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### 2. Nature and Purpose of Funds.

Unrestricted funds are those administered by the trustees for the day to day running of the branch and to further the objectives of the charity.

Restricted funds may only be used to meet demands for Welfare expenditure by the Branch Honorary Welfare Officer, on behalf of the branch.

All funds gathered by collections, donations, or other means in aid of the Annual Wings Appeal are remitted to the Association HQ Fundraising department for Welfare purposes only.

3. Fundraising	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
In Branch Activities	72	0	72	178
In Other Premises (stores, Inns, etc.)	0	2305	2305	1239
Wings Street Collections	0	0	0	0
Total	<u>72</u>	<u>2305</u>	<u>2377</u>	<u>1417</u>

### 4. Branch Activities, General Expenditure

Poppy Wreath	43	0	43	39
Admin Expenses, Printing and Postage	66	0	66	14
Wings Monies Remitted to HQ	0	2800	2800	2500
Transfer from In-Branch Fund to Wings	44	0	44	35
Transfer from Welfare Account to Wings	0	0	0	100
Wings carried forward to 2025/6	0	350	350	446
In Branch Activities	<u>60</u>	<u>0</u>	<u>60</u>	<u>160</u>
Total	<u>213</u>	<u>3150</u>	<u>3363</u>	<u>3294</u>



**5. Grants made for Welfare Purposes.**

Welfare Payments made

No discretionary payments made.

**Approved by the trustees on 11 March 2025, and signed on their behalf by:**

**M. Milne**  
**Chairman**

A handwritten signature in blue ink, appearing to be 'M Milne'.

**W. Biddie**  
**Secretary**

A handwritten signature in blue ink, appearing to be 'W Biddie'.