



Lord Lyon Society (SCIO)

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year ended 31 March 2025

Charity No: SC050846

Lord Lyon Society (SCIO)
Trustees' Annual Report
Year ending 31 March 2025

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Reference and Administrative Information

Charity Name: Lord Lyon Society (SCIO)

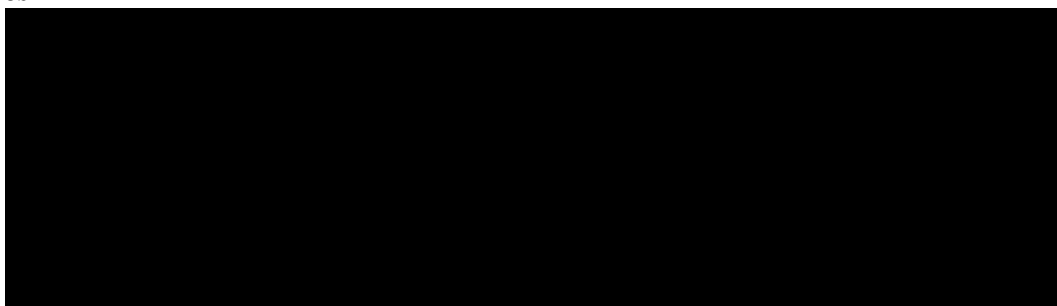
Charity No: SC050846

Contact Address: Court of the Lord Lyon
HM New Register House
Edinburgh, EH1 3YT

Patron

HRH The Princess Royal

Trustees



Independent Examiner



Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent, Edinburgh, EH3 7HW

Structure, Governance and Management

Governing Document

The Society was formed by constitution as a SCIO on 17 March 2021 and is recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of The Charities and Trustee Investment (Scotland) Act 2005.

Recruitment and Appointment of Trustees

New Trustees are appointed by existing Trustees. The maximum number of Trustees is seven and the minimum number is three.

Organisational Structure

The Trustees meet when necessary. If decisions are required between meetings, then emailed agreement is deemed sufficient.

Objectives and Activities

The Society is established for charitable purposes only and the Society's principal purpose is for the benefit of the public in Scotland and elsewhere to advance:

- education; and
- the arts, heritage and culture.

It does this by:

- promoting Scottish heraldry, genealogy, and related arts, heritage and culture in conjunction with the Court and Office of the Lord Lyon ("the Lyon Office");
- advancing heraldic, genealogical and related arts, heritage and cultural education;
- aiding and supporting the Lyon Office in protecting and preserving the records, archives and collections of the Court and Office of the Lord Lyon;
- improving and increasing education and learning opportunities by promoting and aiding the Lyon Office in making the records, archives and collections of the Court and Office of the Lord Lyon accessible to the public;
- aiding and supporting the Lyon Office in digitising (where reasonably practicable) the records, archives and collections of the Court and Office of the Lord Lyon for the purposes of protecting them and making them accessible to the public;
- supporting and promoting the contribution of the Scottish Diaspora in the advancement of heraldic, genealogical and related arts, heritage and cultural education.

Achievements and Performance

A lot of work has been undertaken digitising and indexing parts of the Lyon Office's library. In particular, an enormous amount of work has been undertaken by [REDACTED] cataloguing, analysing and indexing the Lyon Office's nationally significant collection of casts of seals (which comprise coats of arms spanning centuries), a collection parts of which have, quite literally, been untouched in over a century.

The Society has issued newsletters, provided a series of online talks and published the Gazetteer on the Society's website. <https://lordlyonsociety.org.uk/heraldic-gazeteer/>

Membership subscriptions were stable in the period, and donations were £2,797 (2024: £1,236).

Minimal operational expenditure was incurred during the period.

Financial Review

The Society keeps available funds in a bank and paypal account to meet immediate needs. At 31 March 2025 the Society held bank balances of £53,810 (2024: £47,370).

Reserves Policy

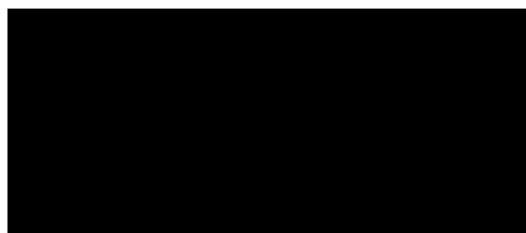
The Trustees pursue a policy of maintaining a free reserve of unrestricted funds available to be spent in the furtherance of the Society's objectives, as well as covering future needs, opportunities, contingencies and risks.

At the end of the current reporting period the Society had cash reserves amounting to £53,810 (2024: £47,370). This figure is part of the bank balance total in the Financial Review above.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations. They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date 18 November 2025

The Right Honourable the Lord Lyon King of Arms, Chair and Trustee

Independent Examiner's Report to the Trustees of Lord Lyon Society (SCIO)

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I report on the accounts of the Charity for the year ending 31 March 2025 which are set out on pages 5 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) 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.

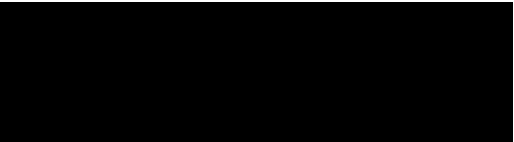
Basis of independent examiner's statement

An 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 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, 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.



Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date 20 November 2025

Lord Lyon Society (SCIO)
Receipts and Payments Account
Year ending 31 March 2025

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		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
<u>Receipts</u>	Note 3						
Donations & legacies		2,797	-	2,797	1,236	-	1,236
Charitable activities		6,120	-	6,120	5,010	-	5,010
Other income		-	-	-	1,134	-	1,134
		<u>8,917</u>	<u>-</u>	<u>8,917</u>	<u>7,380</u>	<u>-</u>	<u>7,380</u>
Other Receipts		-	-	-	-	-	-
<u>Total Receipts</u>		<u>8,917</u>	<u>-</u>	<u>8,917</u>	<u>7,380</u>	<u>-</u>	<u>7,380</u>
<u>Payments</u>	Note 4						
Costs of generating funds		595	-	595	354	-	354
Charitable activities		1,342	-	1,342	1,135	-	1,135
Governance costs		540	-	540	540	-	540
		<u>2,477</u>	<u>-</u>	<u>2,477</u>	<u>2,029</u>	<u>-</u>	<u>2,029</u>
Other costs		-	-	-	-	-	-
<u>Total Payments</u>		<u>2,477</u>	<u>-</u>	<u>2,477</u>	<u>2,029</u>	<u>-</u>	<u>2,029</u>
Excess of Receipts over Payments for the year before transfers		6,440	-	6,440	5,351	-	5,351
Transfers	Note 2	-	-	-	-	-	-
Excess of Receipts over Payments for the year		<u>6,440</u>	<u>-</u>	<u>6,440</u>	<u>5,351</u>	<u>-</u>	<u>5,351</u>

Lord Lyon Society (SCIO)
Statement of Balances
As at 31 March 2025

SC050846

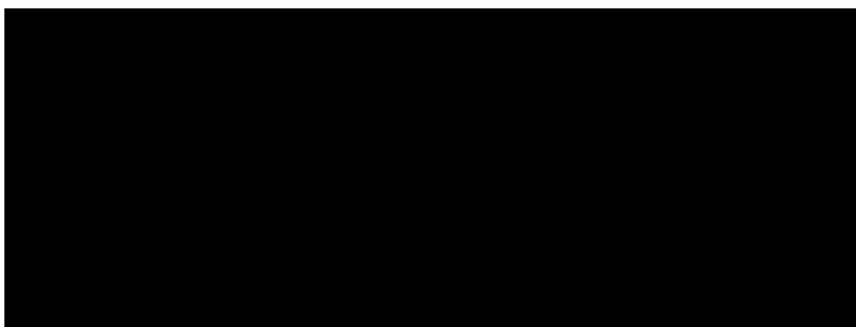
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	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward	47,370	-	47,370	42,019	-	42,019
Movement in year:						
Excess of Receipts over Payments for the year	6,440	-	6,440	5,351	-	5,351
Bank & deposit balances carried forward	53,810	-	53,810	47,370	-	47,370

<u>Assets:</u>	note 5					
Investments		-	-	-	-	-
Other assets		-	-	-	-	-
<u>Liabilities</u>	note 6					
Creditors		-	-	-	-	-
Accruals		1,080	-	1,080	540	-
		1,080	-	1,080	540	540

The accounts were approved by the Trustees on 18 November 2025

For and on behalf of all the Trustees



Lord Lyon Society (SCIO)
Notes to the Accounts
Year ending 31 March 2025

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Note 1. Trustee Remuneration and Related Party Transactions

During the year no Trustees were remunerated or reimbursed any expenses. No Trustee or person related to a Trustee has a personal interest in any contract or transactions entered into by the Society during the year.

Note 2. Fund movement

	At 01.04.24 £	Income £	Expenditure £	Transfers £	At 31.03.25 £
Unrestricted funds					
General Fund	47,370	8,917	(2,477)	-	53,810
	<u>47,370</u>	<u>8,917</u>	<u>(2,477)</u>	<u>-</u>	<u>53,810</u>
Restricted funds					
Other restricted funds	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>47,370</u>	<u>8,917</u>	<u>(2,477)</u>	<u>-</u>	<u>53,810</u>

Fund Purposes

Restricted Funds

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Society's work or for specific projects being undertaken by the Society.

Unrestricted General Funds

These funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Society and which have not been designated for other purposes.

There were no transfers in the year.

Note 3. Analysis of Receipts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Donations and legacies						
Donations < £1,000 each	2,797		2,797	1,236	-	1,236
	<u>2,797</u>	<u>-</u>	<u>2,797</u>	<u>1,236</u>	<u>-</u>	<u>1,236</u>
Charitable activities						
Subscriptions	6,120		6,120	5,010	-	5,010
	<u>6,120</u>	<u>-</u>	<u>6,120</u>	<u>5,010</u>	<u>-</u>	<u>5,010</u>
Other income						
Other income	-	-	-	1,134	-	1,134
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,134</u>	<u>-</u>	<u>1,134</u>
Total receipts	<u>8,917</u>	<u>-</u>	<u>8,917</u>	<u>7,380</u>	<u>-</u>	<u>7,380</u>

Lord Lyon Society (SCIO)
Notes to the Accounts
Year ending 31 March 2025

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Note 4. Analysis of Payments

	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Cost of Generating Funds						
Fundraising activities	300	-	300	105	-	105
Bank charges	295	-	295	249	-	249
	<u>595</u>	<u>-</u>	<u>595</u>	<u>354</u>	<u>-</u>	<u>354</u>
Charitable activities						
Website & outreach	1,342	-	1,342	-	-	-
Other expenses	-	-	-	1,135	-	1,135
	<u>1,342</u>	<u>-</u>	<u>1,342</u>	<u>1,135</u>	<u>-</u>	<u>1,135</u>
Governance Costs						
Independent Examination	540	-	540	540	-	540
	<u>540</u>	<u>-</u>	<u>540</u>	<u>540</u>	<u>-</u>	<u>540</u>
Total Payments	<u>2,477</u>	<u>-</u>	<u>2,477</u>	<u>2,029</u>	<u>-</u>	<u>2,029</u>

Note 5. Assets

	2025	2024
	£	£
Investments	-	-
Other assets	-	-

Note 6. Liabilities

	2025	2024
	£	£
Creditors	-	-
Accruals	1,080	540
	<u>1,080</u>	<u>540</u>