

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025  
FOR  
ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

DRAFT

Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

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FOR THE YEAR ENDED 31 OCTOBER 2025**

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**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

The trustees present their annual trustees' report together with the financial statements of the charity for the year ending 31 October 2024.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the constitution of the Royal British Legion Scotland (as amended 22 May 2020) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Branch exists to further the aims and objects of the Legion as laid down in Rule 3 of the Constitution, which are principally to foster comradeship amongst ex-Service men and women, to perpetuate the memory of those who died in the service of their country and to assist members of the ex-Service community in matters relating to pensions and allowances and to promote their welfare.

**ACHIEVEMENTS AND PERFORMANCE**

**Activities**

The Branch continues to operate a Branch Club in accordance with Rule 17 of the Constitution of The Royal British Legion Scotland with ordinary membership being confined to Ordinary and Life Members of the Branch.

**FINANCIAL REVIEW**

**Financial Review**

The financial deficit of the Branch amounted to £21,074 (2024 - £29,298)

**Reserves Policy**

It is the policy of the Branch to hold a level of free reserves which will fund at least twelve months of expenditure. The reserves policy is reviewed annually.

**FUTURE PLANS**

The Branch Committee are actively seeking to increase membership and to maximise the income of the Branch and Club.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The East Kilbride Parish Branch is established under Rule 16 of the Constitution of the Royal British Legion Scotland (as amended 22 May 2020) and is subject to the control and direction of the Area Council acting under the delegated authority of the National Executive Committee located at the National Headquarters of the Royal British Legion Scotland.

The Branch is a Scottish charity having the reference SC002132 and is recognised by the Inland Revenue under the reference CR 41939.

**Recruitment and appointment of new trustees**

The Constitution provides for the appointment of a Committee elected by the members of the Branch in General Meeting. The members of the Committee who served during the year ended 31 October 2025 are set out below.

All Officers for the ensuing year (Rule 16.10) are elected from the members of the Branch at the Annual General Meeting. All Officers retire from their elected position at the following Annual General Meeting and are eligible for re-election.

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Branch is administered by a Branch Committee (Rule 16.5) consisting of the Officers and such additional members as the Branch considered necessary.

The duty of the Committee is to exercise a controlling oversight over the affairs of the Branch and to carry out any direction given to it by the Branch. In addition to the Annual General Meeting, the Committee met at least three times during the year to transact business; one item of business was a report by the Honorary Treasurer on the state of the Branch funds.

The day to day activities of the branch are conducted from the Branch premises at 7 Bosfield Place, East Kilbride.

**Induction and training of new trustees**

New Committee members are given a copy of the charity's constitution which lays out the expectations of the roles of each Officer.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC002132

**Principal address**

Bosfield Place  
East Kilbride  
G74 4DY

**Trustees**

**Office bearers and committee**

**Committee**

|            |                        |
|------------|------------------------|
| R Russell  | Chairman               |
| J Wallace  | Treasurer              |
| J Da Prato | Secretary              |
| M McColgan | Entertainment Convener |
| J Russell  | Entertainment Convener |
| J McGuire  | Games Room Supervisor  |
| A McDonald | Safety Supervisor      |
| D Allan    | General Member         |

**Independent Examiner**

Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Royal Bank of Scotland plc  
East Kilbride Branch  
24/25 Princes Square  
East Kilbride  
G74 1LJ

**Solicitors**

Goldsmith & Hughes  
51 Strathmore House  
Princes Square  
East Kilbride  
G74 4DY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R Russell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

I report on the accounts for the year ended 31 October 2025 set out on pages five to fourteen.

**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 (as amended). The charity's trustees consider that the audit requirement 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

David H. Nairn  
The Institute of Chartered Accountants of Scotland

Azets Audit Services  
Chartered Accountant  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

Date: .....

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 1,177                      | -                        | 1,177                       | 2,031                       |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| Branch                             |       | 9,454                      | -                        | 9,454                       | 8,055                       |
| Investment income                  | 3     | 5,729                      | -                        | 5,729                       | 5,945                       |
| <b>Total</b>                       |       | <u>16,360</u>              | <u>-</u>                 | <u>16,360</u>               | <u>16,031</u>               |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Branch                             |       | <u>37,434</u>              | <u>-</u>                 | <u>37,434</u>               | <u>45,329</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                             |                             |
| Transfers between funds            | 11    | (21,074)<br>511            | -<br>(511)               | (21,074)<br>-               | (29,298)<br>-               |
| <b>Net movement in funds</b>       |       | <u>(20,563)</u>            | <u>(511)</u>             | <u>(21,074)</u>             | <u>(29,298)</u>             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | <u>256,479</u>             | <u>24,017</u>            | <u>280,496</u>              | <u>309,794</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>235,916</u></u>      | <u><u>23,506</u></u>     | <u><u>259,422</u></u>       | <u><u>280,496</u></u>       |

The notes form part of these financial statements

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**BALANCE SHEET  
31 OCTOBER 2025**

|  | Notes | 2025<br>£      | 2024<br>£      |
|--|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 8     | 218,938        | 226,444        |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Cash in hand                                 |       | 56,495         | 63,583         |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 9     | (16,011)       | (9,531)        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>40,484</u>  | <u>54,052</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>259,422</u> | <u>280,496</u> |
| <b>NET ASSETS</b>                            |       | <u>259,422</u> | <u>280,496</u> |
| <b>FUNDS</b>                                 | 11    |                |                |
| Unrestricted funds:                          |       |                |                |
| General fund                                 |       | 221,317        | 241,880        |
| Revaluation reserve                          |       | 14,599         | 14,599         |
|  |       | <u>235,916</u> | <u>256,479</u> |
| Restricted funds:                            |       |                |                |
| SUEZ restoration and refurbishment grant     |       | 23,506         | 24,017         |
| <b>TOTAL FUNDS</b>                           |       | <u>259,422</u> | <u>280,496</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Russell - Trustee

.....  
J Wallace - Trustee

The notes form part of these financial statements



**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Royal British Legion Scotland (East Kilbride Parish Branch) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Preparation of accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There were no significant areas of adjustment and with respect to the next reporting period, no significant areas of uncertainty.

**Critical accounting judgements & key sources of estimation uncertainty**

In preparing these financial statements, the trustees have made the following judgements:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the depreciation of property, fixtures & fittings and bar equipment situated at Bosfield Place, East Kilbride.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**1. ACCOUNTING POLICIES - continued**

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - 2% on cost or valuation |
| Fixtures and fittings | - 15% on reducing balance |

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**Cash at bank and cash in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**2. DONATIONS AND LEGACIES**

|           | 2025              | 2024              |
|-----------|-------------------|-------------------|
|           | £                 | £                 |
| Donations | 1,177             | 2,031             |
|           | <u>          </u> | <u>          </u> |

**3. INVESTMENT INCOME**

|                | 2025         | 2024         |
|----------------|--------------|--------------|
|                | £            | £            |
| Rents received | 5,000        | 5,000        |
| Bank interest  | 729          | 945          |
|                | <u>5,729</u> | <u>5,945</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                 | 2025              | 2024              |
|-----------------|-------------------|-------------------|
|                 | £                 | £                 |
| Membership fees | 9,454             | 8,055             |
|                 | <u>          </u> | <u>          </u> |

**5. SUPPORT COSTS**

|        | Other             | Governance        | Totals            |
|--------|-------------------|-------------------|-------------------|
|        | £                 | costs             | £                 |
|        | £                 | £                 | £                 |
| Branch | 12,001            | 2,400             | 14,401            |
|        | <u>          </u> | <u>          </u> | <u>          </u> |

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**5. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

|                                       | 2025          | 2024          |
|---------------------------------------|---------------|---------------|
|                                       | Branch        | Total         |
|                                       | £             | activities    |
|                                       | £             | £             |
| Depreciation of tangible fixed assets | 12,001        | 11,766        |
| Independent examiner's fee            | 2,400         | 2,400         |
|                                       | <u>14,401</u> | <u>14,166</u> |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

There were no payments to trustees for expenses for the year ended 31st October 2025 (2024 - £nil).

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 2,031                      | -                        | 2,031               |
| <b>Charitable activities</b>       |                            |                          |                     |
| Branch                             | 8,055                      | -                        | 8,055               |
| Investment income                  | 5,945                      | -                        | 5,945               |
| <b>Total</b>                       | <u>16,031</u>              | <u>-</u>                 | <u>16,031</u>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Branch                             | 45,329                     | -                        | 45,329              |
| <b>NET INCOME/(EXPENDITURE)</b>    | (29,298)                   | -                        | (29,298)            |
| Transfers between funds            | 511                        | (511)                    | -                   |
| <b>Net movement in funds</b>       | (28,787)                   | (511)                    | (29,298)            |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 285,266                    | 24,528                   | 309,794             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>256,479</u>             | <u>24,017</u>            | <u>280,496</u>      |

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**8. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£ |
|-----------------------|---------------------------|----------------------------------|-------------|
| <b>COST</b>           |                           |                                  |             |
| At 1 November 2024    | 531,700                   | 44,062                           | 575,762     |
| Additions             | -                         | 4,495                            | 4,495       |
| At 31 October 2025    | 531,700                   | 48,557                           | 580,257     |
| <b>DEPRECIATION</b>   |                           |                                  |             |
| At 1 November 2024    | 311,681                   | 37,637                           | 349,318     |
| Charge for year       | 10,364                    | 1,637                            | 12,001      |
| At 31 October 2025    | 322,045                   | 39,274                           | 361,319     |
| <b>NET BOOK VALUE</b> |                           |                                  |             |
| At 31 October 2025    | 209,655                   | 9,283                            | 218,938     |
| At 31 October 2024    | 220,019                   | 6,425                            | 226,444     |

The property was valued by Messrs Griffin & Webster on 1 October 1986 on an open market value basis at £325,000.

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|          | 2025<br>£ | 2024<br>£ |
|----------|-----------|-----------|
| Advances | 16,011    | 9,531     |

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets        | 195,432                    | 23,506                   | 218,938                     | 226,444                     |
| Current assets      | 56,495                     | -                        | 56,495                      | 63,583                      |
| Current liabilities | (16,011)                   | -                        | (16,011)                    | (9,531)                     |
|                     | 235,916                    | 23,506                   | 259,422                     | 280,496                     |

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**11. MOVEMENT IN FUNDS**

|  | At<br>1/11/24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/10/25<br>£ |
|--|--------------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>                |                    |                                  |                                    |                     |
| General fund                             | 241,880            | (21,074)                         | 511                                | 221,317             |
| Revaluation reserve                      | 14,599             | -                                | -                                  | 14,599              |
|  | <u>256,479</u>     | <u>(21,074)</u>                  | <u>511</u>                         | <u>235,916</u>      |
| <b>Restricted funds</b>                  |                    |                                  |                                    |                     |
| SUEZ restoration and refurbishment grant | 24,017             | -                                | (511)                              | 23,506              |
|  | <u>280,496</u>     | <u>(21,074)</u>                  | <u>-</u>                           | <u>259,422</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 16,360                     | (37,434)                   | (21,074)                  |
|                           | <u>16,360</u>              | <u>(37,434)</u>            | <u>(21,074)</u>           |
| <b>TOTAL FUNDS</b>        | <u>16,360</u>              | <u>(37,434)</u>            | <u>(21,074)</u>           |

**Comparatives for movement in funds**

|  | At<br>1/11/23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/10/24<br>£ |
|--|--------------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>                |                    |                                  |                                    |                     |
| General fund                             | 270,667            | (29,298)                         | 511                                | 241,880             |
| Revaluation reserve                      | 14,599             | -                                | -                                  | 14,599              |
|  | <u>285,266</u>     | <u>(29,298)</u>                  | <u>511</u>                         | <u>256,479</u>      |
| <b>Restricted funds</b>                  |                    |                                  |                                    |                     |
| SUEZ restoration and refurbishment grant | 24,528             | -                                | (511)                              | 24,017              |
|  | <u>309,794</u>     | <u>(29,298)</u>                  | <u>-</u>                           | <u>280,496</u>      |

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 16,031                     | (45,329)                   | (29,298)                  |
| <b>TOTAL FUNDS</b>        | <u>16,031</u>              | <u>(45,329)</u>            | <u>(29,298)</u>           |

A current year 12 months and prior year 12 months combined position is as follows:

|  | At<br>1/11/23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/10/25<br>£ |
|--|--------------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>                |                    |                                  |                                    |                     |
| General fund                             | 270,667            | (50,372)                         | 1,022                              | 221,317             |
| Revaluation reserve                      | 14,599             | -                                | -                                  | 14,599              |
|  | <u>285,266</u>     | <u>(50,372)</u>                  | <u>1,022</u>                       | <u>235,916</u>      |
| <b>Restricted funds</b>                  |                    |                                  |                                    |                     |
| SUEZ restoration and refurbishment grant | 24,528             | -                                | (1,022)                            | 23,506              |
| <b>TOTAL FUNDS</b>                       | <u>309,794</u>     | <u>(50,372)</u>                  | <u>-</u>                           | <u>259,422</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 32,391                     | (82,763)                   | (50,372)                  |
| <b>TOTAL FUNDS</b>        | <u>32,391</u>              | <u>(82,763)</u>            | <u>(50,372)</u>           |

**Restricted funds**

The branch received a restoration and refurbishment grant from SUEZ Communities Trust for a disabled toilet and baby changing facilities. This grant is released in line with depreciation on the facilities over its useful life.

**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**12. RELATED PARTY DISCLOSURES**

At 31st October 2025 £16,011 was due from Royal British Legion Scotland (East Kilbride Parish Branch) to the Royal British Legion Scotland (East Kilbride Parish Branch) Social Club in respect of rent due by the Social Club for the year ended 31st October 2023 offset by various expenses paid by the Social Club on behalf of the Branch (2024 - £9,531 was owed to the Royal British Legion Scotland (East Kilbride Parish Branch) Social Club).

**13. ULTIMATE CONTROLLING PARTY**

None of the members of the committee can control the organisation in isolation.

DRAFT



**ROYAL BRITISH LEGION SCOTLAND  
(EAST KILBRIDE PARISH BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

|                                 | 2025<br>£       | 2024<br>£       |
|---------------------------------|-----------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                 |                 |
| <b>Donations and legacies</b>   |                 |                 |
| Donations                       | 1,177           | 2,031           |
| <b>Investment income</b>        |                 |                 |
| Rents received                  | 5,000           | 5,000           |
| Bank interest                   | 729             | 945             |
|                                 | <u>5,729</u>    | <u>5,945</u>    |
| <b>Charitable activities</b>    |                 |                 |
| Membership fees                 | 9,454           | 8,055           |
|                                 | <u>9,454</u>    | <u>8,055</u>    |
| <b>Total incoming resources</b> | <u>16,360</u>   | <u>16,031</u>   |
| <b>EXPENDITURE</b>              |                 |                 |
| <b>Charitable activities</b>    |                 |                 |
| Sundries                        | 1,063           | 439             |
| Payments to headquarters        | 5,560           | 8,022           |
| Benevolence                     | 1,410           | 6,002           |
| Donations                       | -               | 5,000           |
| Site maintenance                | 15,000          | 11,700          |
|                                 | <u>23,033</u>   | <u>31,163</u>   |
| <b>Support costs</b>            |                 |                 |
| <b>Other</b>                    |                 |                 |
| Freehold property               | 10,364          | 10,634          |
| Fixtures and fittings           | 1,637           | 1,132           |
|                                 | <u>12,001</u>   | <u>11,766</u>   |
| <b>Governance costs</b>         |                 |                 |
| Independent examiner's fee      | 2,400           | 2,400           |
|                                 | <u>2,400</u>    | <u>2,400</u>    |
| Total resources expended        | <u>37,434</u>   | <u>45,329</u>   |
| <b>Net expenditure</b>          | <u>(21,074)</u> | <u>(29,298)</u> |