

Royal British Legion Scotland Old Meldrum Branch

Scotland · Charity number SC004429

Details

Status	Active
Legal form	Unincorporated association
Registered	1960-10-07
Register	View on the OSCR register

Contact

Address	Market Square Oldmeldrum Aberdeenshire AB51 0AA
Website	www.oldmeldrumlegion.co.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty','the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the advancement of public participation in sport','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: To help in providing financial and emotional support to members and veterans of the British Armed Forces and their families

Beneficiaries: 'Other defined groups'

Objectives: 4.1 The charitable purposes of RBLS are: - 4.1.1 The prevention or relief of poverty amongst men or women who have at any time honourably served with any branch of the naval, military and air forces of the Crown (whether Regular or Reserve). Royal Observer Corps and members of HM Coastguard. the Merchant Navy. the Forces of Allied Nations. the Women's Land Army. the Women's Timber Corps. Bevin Boys, members of the War Widows Association or Adult Cadet Instructors and their spouses, partners and dependants, hereinafter referred to as "ex-Service men and women". 4.1.2 The advancement of citizenship and community development by the encouragement of co-operation between ex-Service men and women

and others supporting the objects of RBLS through the establishment of Branches, by promoting and encouraging volunteering and the principle of service to others and by perpetuating and honouring the memory of those who died in the service of their country through the education of the public and through acts of remembrance. 4.1.3 The relief of ex-Service men and women in need by reason of age, ill-health, disability, financial hardship or other disadvantage. 4.1.4 The advancement of the arts, heritage, culture or science by the promotion of music, including the music of pipe bands and military bands and the encouragement of participation in music by young people. by preserving war memorials and by promoting and parading ceremonial colours as a tribute to those ex-Service men and women who have died in the service of their country and as a symbol of belief in our common culture. 4.1.5 The advancement of public participation in sport. 4.1.6 The provision of recreational facilities and the organisation of recreational activities with the object of improving the conditions of life for ex-service men and women in particular and for members of the public generally. and 4.1.7 Any other purposes that reasonably may be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£177,261	£326,536	-	10
2024-10-31	£180,826	£3,667	-	0
2023-10-31	£22,643	£22,643	-	0
2022-10-31	£22,367	£22,367	-	0
2021-10-31	£16,831	£8,195	-	3
2020-10-31	£8,946	£8,690	-	4

Accounts

Receipts and payments accounts

For the period from	Period 1			to	Period 2		
	Day	Month	Year		Day	Month	Year
	01	11	2024		31	10	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Members subscriptions	4,150				4,150	6,933
Grants received for property refurbishment		154,471			154,471	175,000
Fund-raising					-	
Rents from land & buildings	15,143				15,143	3,000
Loan repayments from Club	3,497				3,497	10,427
Miscellaneous income					-	7
A1 Sub total	22,790	154,471	-	-	177,261	195,367
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	22,790	154,471	-	-	177,261	195,367
A3 Payments						
Other donations					-	
RBLs Capitation fees	3,720				3,720	4,114
Repayments on property loan	15,640				15,640	11,730
General costs	233				233	223
Poppies and Wreathes/ Remembrance Day costs	235				235	150
Payments made on behalf of club (repayable)	-				-	
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	19,828	-	-	-	19,828	16,217
A4 Payments relating to asset and investment movements						
Property refurbishment	152,237	154,471			306,708	136,630
A4 Sub total	152,237	154,471	-	-	306,708	136,630
Total payments	172,065	154,471	-	-	326,536	152,847
Net receipts / (payments)	(149,275)	-	-	-	(149,275)	42,520
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(149,275)	-	-	-	(149,275)	42,520

26 January 2026

Accounts

The Royal British Legion Scotland Oldmeldrum & District		SC004429	
Annual accounts for the period			
Period start date	01-Nov-23	To	31-Oct-24

Section A

Statement of financial activities

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Incoming resources (Note 3)				
Incoming resources from generated funds				
Grants received		175,000	175,000	10,000
Donations				100
Fund-raising				580
Members' subscriptions	2,819	-	2,819	2,800
Investment income	3,000	-	3,000	2,250
Other incoming resources	7	-	7	-
Total incoming resources	5,826	175,000	180,826	15,730
Resources expended (Note 4)				
Remembrance costs	-	-	-	-
Capitation costs	150	-	150	-
Miscellaneous expenses				4,152
Loan interest	223	-	223	128
Governance costs	2,934	-	2,934	-
	360	-	360	-
Other resources expended	-	-	-	-
Total resources expended	3,667	-	3,667	4,280
Net incoming/(outgoing) resources before transfers	2,159	175,000	177,159	11,450
Net incoming/(outgoing) resources	2,159	175,000	177,159	11,450
Net movement in funds	2,159	175,000	177,159	11,450
Total funds brought forward	220,945	-	220,945	209,495
Total funds carried forward	223,104	175,000	398,104	220,945

Section B

Balance sheet as at 31 October 2024

		Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	(Note 6)	233,315	93,315	326,630	190,000
Total fixed assets		233,315	93,315	326,630	190,000
Current assets					
Debtors	(Note 7)	7,742	-	7,742	18,169
Cash at bank and in hand		98,611	81,685	180,296	12,776
Total current assets		106,353	81,685	188,038	30,945
Creditors: amounts falling due within one year	(Note 8)	15,996	-	15,996	-
Net current assets/(liabilities)		90,357	81,685	172,042	30,945
Total assets less current liabilities		323,672	175,000	498,672	220,945
Creditors: amounts falling due after one year	(Note 8)	100,568	-	100,568	-
Provisions for liabilities and charges		-	-	-	-
Net assets		223,104	175,000	398,104	220,945
Funds of the Charity					
Unrestricted funds		223,104		223,104	220,945
		-		-	-
Restricted income funds (Note 9)			175,000	175,000	-
				-	-
Total funds		223,104	175,000	398,104	220,945

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

20/01/2025

The Royal British Legion Scotland Oldmeldrum & District		SC004429	
Annual accounts for the period			
Period start date	01-Nov-23	To	31-Oct-24

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		-			-	-
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					-	-
Total funds		223,104	175,000		398,104	220,945
Signed by one or two trustees on behalf of all the trustees						
		Signature		Print Name		Date of approval
						20/01/2025

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
 - and with*

✓

 Accounting Standards;
 - or
 - and with the Charities Act.
-

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2

Accounting policies

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Section C**Notes to the accounts****(cont)****Note 3****Analysis of incoming resources**

	Analysis	This year £	Last year £
Grants received	Social Investment Scotland	125,000	-
	Grantscape	50,000	-
	Lottery grant	-	10,000
		-	-
		-	-
	Total	175,000	10,000

Investment income	Rent receivable	3,000	2,250
		-	-
		-	-
		-	-
		-	-
	Total	3,000	2,250

Note 4**Analysis of resources expended**

Governance costs	Accountancy fees	360	-
		-	-
		-	-
		-	-
		-	-
	Total	360	-

Section C**Notes to the accounts****(cont)****Note 5****Details of certain items of expenditure****5.1 Trustee expenses****Number of trustees who were paid expenses****Total amount paid**

This year	Last year
none	none
none	none

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts**Other fees**

This year £	Last year £
100	0
260	0

Section C**Notes to the accounts****Note 6****Tangible fixed assets****6.1 Cost or valuation**

	Freehold land & buildings £	Other land & buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	190,000	-	-	-	190,000
Additions	136,630	-	-	-	136,630
Balance carried forward	326,630	-	-	-	326,630

6.2 Accumulated depreciation and impairment provisions

nil			

Balance brought forward	-	-	-	-
Depreciation charge for year	-	-	-	-
Impairment provisions	-	-	-	-
Balance carried forward	-	-	-	-

6.3 Net book value

Brought forward	190,000	-	-	-	190,000
Carried forward	326,630	-	-	-	326,630

6.4 Revaluation

Buildings are stated at initial valuation as at 24 July 2024 plus refurbishment costs incurred.

Section C

Notes to the accounts

(cont)

Note 7 Debtors and prepayments

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
7,742	18,169	0	0
7,742	18,169	0	0

Note 8 Creditors and accruals

Analysis of creditors

Loans and overdrafts

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
15,636	-	100,568	-
-	-	-	-
360	-	-	-
15,996	-	100,568	-

Note 9 Restricted income funds**9.1 Funds held**

Fund Name	Type PE, EE or R	Purpose and Restrictions
Social Investment Scotland	R	Refurbishment of property
Grantscape	R	Refurbishment of property

9.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Social Investment Scotland	-	125,000		-	-	125,000
Grantscape	-	50,000		-	-	50,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	175,000	-	-	-	175,000

Independent examiner's report on the accounts

Report to the trustees/members of	Charity name Oldmeldrum & District Branch of The Royal British Legion Scotland																					
Registered charity number	SC004429																					
On the accounts of the charity for the period	<table><tr><th colspan="3">Period start date</th><th></th><th colspan="3">Period end date</th></tr><tr><th>Day</th><th>Month</th><th>Year</th><th></th><th>Day</th><th>Month</th><th>Year</th></tr><tr><td>1</td><td>November</td><td>2023</td><td>to</td><td>31</td><td>October</td><td>2024</td></tr></table>	Period start date				Period end date			Day	Month	Year		Day	Month	Year	1	November	2023	to	31	October	2024
Period start date				Period end date																		
Day	Month	Year		Day	Month	Year																
1	November	2023	to	31	October	2024																
Set out on pages	1 to 9																					
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 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 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 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 accounts.																					
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.																					
Signed:		Date:	20 January 2025																			
Name:																						
Relevant professional qualification(s) or body (if any):	ACCA																					
Address:																						