

APPENDIX 1



Trustees' Annual Report for the period

Period start date				Period end date			
Day Month Year				Day Month Year			
From	01	11	2023	To	31	10	2024

Reference and administration details

Charity name	ROYAL BRITISH LEGION SCOTLAND KELSO BRANCH
Other names charity is known by	
Registered charity number	SC 006130
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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Reference and administration details continued

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	As per constitution

Objectives and activities

Charitable purposes	For the relief of poverty and assistance in welfare, for the elderly and infirm. To benefit other charities with similar charitable objectives.
Summary of the main activities in relation to these objects	Providing financial assistance and grants to individuals and organisations and charities by way of donation.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity has a total of 93 members.

Financial review

Brief statement on the charity's policy on reserves

With the exception of the wartime memories/welfare fund of £390 (2023 - £390), all reserves are held in a general fund.

Details of any deficit

The branch has a surplus of £24,014 in the unrestricted funds and £NIL in the restricted funds in the year giving a net overall surplus of £24,014 (surplus in 2023 - £11,495).

Donated facilities and services (if any)

N/A

Other Optional Information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures(s)

Full name(s)

Position (e.g. Chair)

Date



ROYAL BRITISH LEGION SCOTLAND KELSO BRANCH

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2023		31	10	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	25	-	-	-	25	2,625
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	2,608	-	-	-	2,608	1,253
Income from investments other than land and buildings	1,763	-	-	-	1,763	2,413
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	579
	-	-	-	-	-	-
A1 Sub total	4,396	-	-	-	4,396	6,870
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	45,000	-	-	-	45,000	17,000
A2 Sub total	45,000	-	-	-	45,000	17,000
Total receipts	49,396	-	-	-	49,396	23,870
A3 Payments						
Expenses for fundraising activities	1,011	-	-	-	1,011	851
Gross trading payments	-	-	-	-	-	-
Investment management costs	61	-	-	-	61	74
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Honorarium	-	-	-	-	-	3,200
Preparation of annual accounts	600	-	-	-	600	732
Capitation fees	(30)	-	-	-	(30)	2,937
Property expenses	23,740	-	-	-	23,740	4,581
Loan repayment	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	25,382	-	-	-	25,382	12,375
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	25,382	-	-	-	25,382	12,375
Net receipts / (payments)	24,014	-	-	-	24,014	11,495
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	24,014	-	-	-	24,014	11,495

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	97,018	390			97,408	85,913
	Surplus / (deficit) shown on receipts and payments account	24,014	-			24,014	11,495
	Cash and bank balances at end of year	121,032	390	-	-	121,422	97,408
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	McInroy and Wood (Cost £100,000)	Unrestricted fund	36,717	77,341
	£45000 sold during year and kept in branch account			
		Total	36,717	77,341

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				-	-
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Capitation Fees	Unrestricted	-	-
	Accountancy Fees	Unrestricted	-	-
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

12/08/2025

12/08/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

For the relief of poverty and assistance in welfare for the elderly and infirm. To benefit other charities with similar charitable objectives.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid

£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

Royal British Legion Scotland Kelso Branch owns the property at a market value of £265,000 but the property has a historical cost of £nil in the Balance Sheet.

Included within the Cash Funds in the Statement of Balances are funds which have been transferred to the Kelso Legion Social Club and are due to be repaid to the Royal British Legion Scotland Kelso Branch. On 17th October 2022, the Kelso Legion Social Club ceased trading and a Registered Society was incorporated and carried on the trade from the Kelso Legion Social Club, The Royal British Legion Scotland Club (Kelso) Limited therefore had all of the respective assets and liabilities transferred to it from the Kelso Legion Social Club and the balance due to be repaid to the Royal British Legion Scotland Kelso Branch from the Royal British Legion Scotland Club (Kelso) Limited was £107,542 as at the 31st October 2024.

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Kelso Community Council	25				25	25
Harry Lodge	-				-	100
Charity Begind At Home	-				-	2,500
Total	25	-	-	-	25	2,625
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	-
				-	-
				-	-
				-	-
Total	-	-		-	-
	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period
Poppy Income	-	-	-	-	-	579
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	579
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

ROYAL BRITISH LEGION SCOTLAND KELSO BRANCH

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
General Fund						
Receipts						
Donations	25				25	2,625
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	2,608				2,608	1,253
Income from investments other than land and buildings	1,763				1,763	2,413
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	579
Sub total	4,396	-	-	-	4,396	6,870
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	45,000				45,000	17,000
Sub total	45,000	-	-	-	45,000	17,000
Total receipts	49,396	-	-	-	49,396	23,870
Payments						
Expenses for fundraising activities	1,011				1,011	851
Gross trading payments	-				-	-
Investment management costs	61				61	74
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:	-				-	-
Honorarium	-				-	3,200
Preparation of annual accounts	600				600	732
Capitation fees	(30)				(30)	2,937
Property expenses	23,740				23,740	4,581
Loan repayment	-				-	-
Sub total	25,382	-	-	-	25,382	12,375
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	25,382	-	-	-	25,382	12,375
Net receipts / (payments)	24,014	-	-	-	24,014	11,495
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	24,014	-	-	-	24,014	11,495

Nature and purpose of funds

For the relief of poverty and assistance in welfare, for the elderly and infirm. To benefit other charities with similar charitable objectives.

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	-				-	-
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
	-				-	-
	-				-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts								
Report to the trustees / members of		ROYAL BRITISH LEGION SCOTLAND KELSO BRANCH						
Registered charity number		SC006130						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
From		1	11	2023	To	31	10	2024
Set out on pages							(remember to include the page numbers of additional sheets)	
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) (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		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		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:								
Name:								
Relevant professional qualification(s) or body (if any):		BSC (HONS) CA CTA						
Address:		RENNIE WELCH LLP ACADEMY HOUSE SHEDDEN PARK ROAD KELSO TD5 7AL						

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give brief details here of any items that the examiner wishes to disclose

No matters to highlight