

Royal British Legion Scotland Aberdeen Banff & Kincardine Area Council

Scotland · Charity number SC007785

Details

Status	Active
Legal form	Unincorporated association
Registered	1978-03-22
Register	View on the OSCR register

Contact

Address	Gordon Barracks Ellon Road Bridge Of Don Aberdeen AB23 8DB
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','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 SUPPORT EX SERVICE PERSONNEL.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','Other defined groups','Other charities or voluntary bodies'

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:** City of Edinburgh
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£0	£0	-	1
2024-10-31	£30,346	£29,281	-	1
2023-10-31	£41,834	£23,050	-	0
2022-10-31	£28,621	£119,324	-	0
2021-10-31	£30,005	£44,596	-	0

Accounts

Charity registration number SC007785 (Scotland)

**THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF &
KINCARDINE AREA COUNCIL**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC007785

Independent examiner



Bankers

Virgin Money
Symington House
Clydebank Business Park
7-8 North Avenue
Clydebank
G81 2NT

The Royal Bank of Scotland plc
40 Albyn Place
Aberdeen
AB10 1YN

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

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THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

I report on the financial statements of the charity for the year ended 31 October 2024, which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

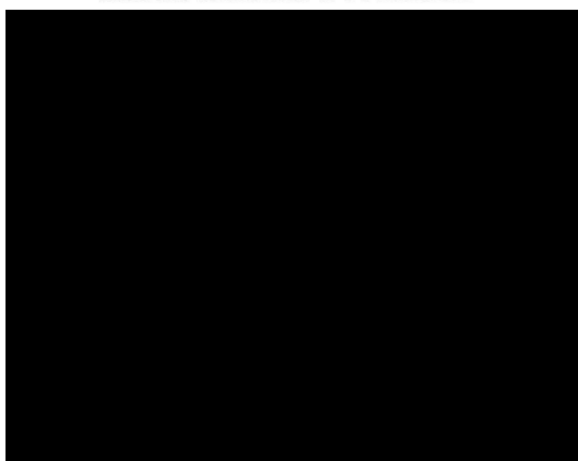
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) 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 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	26,800	2,485	29,285	37,658	3,402	41,060
Investments	4	1,043	18	1,061	754	20	774
Total income		<u>27,843</u>	<u>2,503</u>	<u>30,346</u>	<u>38,412</u>	<u>3,422</u>	<u>41,834</u>
Expenditure on:							
Charitable activities	5	22,617	6,664	29,281	18,338	4,322	22,660
Other expenditure	10	-	-	-	390	-	390
Total expenditure		<u>22,617</u>	<u>6,664</u>	<u>29,281</u>	<u>18,728</u>	<u>4,322</u>	<u>23,050</u>
Net income/(expenditure)		5,226	(4,161)	1,065	19,684	(900)	18,784
Transfers between funds							
		(853)	853	-	-	-	-
Net movement in funds	7	4,373	(3,308)	1,065	19,684	(900)	18,784
Reconciliation of funds:							
Fund balances at 1 November 2023		169,521	8,823	178,344	149,837	9,723	159,560
Fund balances at 31 October 2024		<u>173,894</u>	<u>5,515</u>	<u>179,409</u>	<u>169,521</u>	<u>8,823</u>	<u>178,344</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

BALANCE SHEET

AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,357		1,697
Current assets					
Debtors	13	80,234		60,884	
Cash at bank and in hand		100,385		118,300	
		180,619		179,184	
Creditors: amounts falling due within one year	14	(2,567)		(2,537)	
Net current assets			178,052		176,647
Total assets less current liabilities			179,409		178,344
The funds of the charity					
Restricted income funds	15		5,515		8,823
Unrestricted funds			173,894		169,521
			179,409		178,344

The financial statements were approved by the trustees on 15 January 2025

Secretary/Treasurer

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies

Charity information

The Royal British Legion Scotland Aberdeen, Banff & Kincardine Area Council is a registered Scottish charity governed under the terms of the charity's constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	10% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The following assets and liabilities are classified as financial instruments, bank and trade creditors. Trade creditors are measured at the undiscounted payable to the supplier, which is normally the invoiced price.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	-	2,485	2,485	-	3,402	3,402
Capitation fees	26,800	-	26,800	37,658	-	37,658
	<u>26,800</u>	<u>2,485</u>	<u>29,285</u>	<u>37,658</u>	<u>3,402</u>	<u>41,060</u>

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

4 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	1,043	18	1,061	754	20	774

5 Expenditure on charitable activities

	Charitable expenditure 2024 £	Governance costs 2024 £	Total 2024 £	Charitable expenditure 2023 £	Governance costs 2023 £	Total 2023 £
Direct costs						
Staff costs	13,444	-	13,444	12,631	-	12,631
Depreciation and impairment	340	-	340	430	-	430
Conference and delegate expenses	2,461	-	2,461	1,574	-	1,574
Sports and standard bearing expenses	603	-	603	2,127	-	2,127
Postage and stationery	311	-	311	225	-	225
Telephone and insurance	1,847	-	1,847	1,866	-	1,866
Sundries	109	-	109	168	-	168
Donations	2,580	-	2,580	-	-	-
Wheelchair expenses	5,319	-	5,319	2,621	-	2,621
Vehicle expenses	1,061	-	1,061	1,322	-	1,322
Macduff rates refund	-	-	-	(1,048)	-	(1,048)
Office rent waived	-	-	-	(446)	-	(446)
	28,075	-	28,075	21,470	-	21,470
Share of support and governance costs (see note 6)						
Governance	-	1,206	1,206	-	1,190	1,190
	28,075	1,206	29,281	21,470	1,190	22,660
Analysis by fund						
Unrestricted funds	21,411	1,206	22,617	17,148	1,190	18,338
Restricted funds	6,664	-	6,664	4,322	-	4,322
	28,075	1,206	29,281	21,470	1,190	22,660

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

6 Support costs allocated to activities

	2024 £	2023 £
Accountancy fee	1,206	1,190
Analysed between:		
Governance costs	1,206	1,190

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	340	430
Loss on disposal of tangible fixed assets	-	390

8 Trustees

During the year, the Area Secretary's salary was £12,912 (2023 - £12,412) and travel expenses reimbursed to the trustees was £747 (2023 - £229). During the year, no donations were made by the trustees.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	3
Employment costs	2024 £	2023 £
Wages and salaries	12,912	12,412
Social security costs	532	219
	13,444	12,631

There were no employees whose annual remuneration was more than £60,000.

10 Other

	Total Unrestricted funds	
	2024 £	2023 £
Net loss on disposal of tangible fixed assets	-	390

THE ROYAL BRITISH LEGION SCOTLAND ABERDEEN, BANFF & KINCARDINE AREA COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 October 2024:			
Tangible assets	504	853	1,357
Current assets/(liabilities)	173,390	4,662	178,052
	<u>173,894</u>	<u>5,515</u>	<u>179,409</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 October 2023:			
Tangible assets	1,697	-	1,697
Current assets/(liabilities)	167,824	8,823	176,647
	<u>169,521</u>	<u>8,823</u>	<u>178,344</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).