

Royal British Legion Scotland Galashiels Branch

Scotland · Charity number SC016349

Details

Status	Active
Legal form	Unincorporated association
Registered	1990-03-12
Register	View on the OSCR register

Contact

Address	Galashiels Branch 22 Park St Galashiels TD1 1BZ
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations'

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: The charity supports persons who have honourably served in the armed forces through donations, arranging events and providing other support. The charity actively promotes the music of pipe bands, preserves war memorials and celebrates past service of all ex Service personnel.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','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:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£18,250	£16,575	-	0
2024-10-31	£16,923	£16,141	-	0
2023-10-31	£18,216	£18,343	-	0
2022-10-31	£14,267	£13,779	-	0
2021-10-31	£14,267	£13,779	-	0
2020-10-31	£17,031	£15,416	-	0

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2025
for
Royal British Legion Scotland Galashiels**

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

**Contents of the Financial Statements
for the Year Ended 31 October 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Royal British Legion Scotland Galashiels

Report of the Trustees for the Year Ended 31 October 2025

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are given in detail in the Constitution. In summary the charity's charitable purposes are:

- " The prevention or relief of poverty amongst any persons who have at any time served in the Armed Forces of the Crown;
- " 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 the Legion.
- " The relief of ex- Service men and women in need;
- " The advancement of the arts, heritage, culture or science by promoting music, including the music of pipe bands and military bands and encouraging 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;
- " The advancement of public participation in sport; and
- " The provision of recreational facilities and the organisation of recreational facilities with the object of improving the condition of life for ex- Service men and women in particular and for members of the public generally.

The policies adopted to further the objects of the charity are to maintain and increase the charity's membership and to take any action considered necessary in pursuance of the objects as long as it is in accordance with the principals of the Royal British Legion and the powers of the charity as detailed in its Constitution.

There are five classes of membership, namely, Ordinary, Life, Honorary, Family and Associate. Any Ordinary or Life member is entitled to vote or hold office on the Committee.

The charity operates within a policy framework (bye-laws and standing orders) of the National Body, The Royal British Legion Scotland, Headquarters, New Craig House, Logie Green Road, Edinburgh, EH7 4HR.

All monies raised or contributed from any source are to be used for the sole purpose of assisting the welfare of ex-servicemen and their families or the families of those who dies in the service of their country.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Royal British Legion Scotland Galashiels

Report of the Trustees for the Year Ended 31 October 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Committee members, who are the Trustees of the charity, are detailed in this report. 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. The Committee meets at least four times a year. The Branch elects the Officers and Committee members from the members of the Branch for the ensuring year at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC016349

Principal address

22 Park Street
Galashiels
TD1 1BZ

Trustees

D Hartley President (deceased 31.8.25)
P Stewart Vice President
J Doogan
D Babington
C Nolan Vice Chairman
K Syme
G Mitchell Chairman
Mr N Robertson (appointed 1.6.25)

Independent Examiner

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

Approved by order of the board of trustees on 29 January 2026 and signed on its behalf by:

G Mitchell - Trustee



Independent Examiner's Report to the Trustees of Royal British Legion Scotland Galashiels

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

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.

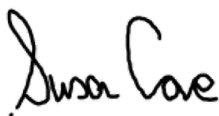
Independent examiner's statement

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.



Susan D Cove, ACA
The Institute of Chartered Accountants in England and Wales

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

29 January 2026

Royal British Legion Scotland Galashiels

Statement of Financial Activities for the Year Ended 31 October 2025

	Notes	31.10.25 Unrestricted fund £	31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		18,250	16,923
EXPENDITURE ON			
Charitable activities			
Charitable activities		16,575	16,141
NET INCOME		1,675	782
RECONCILIATION OF FUNDS			
Total funds brought forward		5,124	4,342
TOTAL FUNDS CARRIED FORWARD		6,799	5,124

The notes form part of these financial statements

Royal British Legion Scotland Galashiels

Balance Sheet 31 October 2025

	Notes	31.10.25 Unrestricted fund £	31.10.24 Total funds £
CURRENT ASSETS			
Cash at bank		6,799	5,124
NET CURRENT ASSETS		<u>6,799</u>	<u>5,124</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,799</u>	<u>5,124</u>
NET ASSETS		<u>6,799</u>	<u>5,124</u>
FUNDS	4		
Unrestricted funds		<u>6,799</u>	<u>5,124</u>
TOTAL FUNDS		<u>6,799</u>	<u>5,124</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2026 and were signed on its behalf by:

G Mitchell - Trustee

George Mitchell

J Doogan - Trustee

Jean Doogan

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 October 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

	31.10.25	31.10.24
	£	£
Trustees' fees	1,000	1,000
	<u> </u>	<u> </u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	16,923
	<u> </u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	16,141
	<u> </u>
NET INCOME	782
RECONCILIATION OF FUNDS	
Total funds brought forward	4,342
	<u> </u>
TOTAL FUNDS CARRIED	
FORWARD	5,124
	<u> </u>

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2025

4. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	5,124	1,675	6,799
TOTAL FUNDS	<u>5,124</u>	<u>1,675</u>	<u>6,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,250	(16,575)	1,675
TOTAL FUNDS	<u>18,250</u>	<u>(16,575)</u>	<u>1,675</u>

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	4,342	782	5,124
TOTAL FUNDS	<u>4,342</u>	<u>782</u>	<u>5,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,923	(16,141)	782
TOTAL FUNDS	<u>16,923</u>	<u>(16,141)</u>	<u>782</u>

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2025

4. MOVEMENT IN FUNDS - continued

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

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	4,342	2,457	6,799
	_____	_____	_____
TOTAL FUNDS	<u>4,342</u>	<u>2,457</u>	<u>6,799</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,173	(32,716)	2,457
	_____	_____	_____
TOTAL FUNDS	<u>35,173</u>	<u>(32,716)</u>	<u>2,457</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

Royal British Legion Scotland Galashiels

Detailed Statement of Financial Activities for the Year Ended 31 October 2025

	31.10.25 £	31.10.24 £
INCOME AND ENDOWMENTS		
Charitable activities		
Subscriptions	18,250	16,857
Sale of wreaths	-	66
	18,250	16,923
Total incoming resources	18,250	16,923
 EXPENDITURE		
Charitable activities		
Trustees' honoraria	1,000	1,000
Wreaths	140	-
Capitation fees	13,835	13,641
Donations	1,000	1,500
	15,975	16,141
 Support costs		
Governance costs		
Accountancy and legal fees	600	-
Total resources expended	16,575	16,141
Net income	<u>1,675</u>	<u>782</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2024
for
Royal British Legion Scotland Galashiels**

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

**Contents of the Financial Statements
for the Year Ended 31 October 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

Royal British Legion Scotland Galashiels

Report of the Trustees for the Year Ended 31 October 2024

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are given in detail in the Constitution. In summary the charity's charitable purposes are:

- " The prevention or relief of poverty amongst any persons who have at any time served in the Armed Forces of the Crown;
- " 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 the Legion.
- " The relief of ex- Service men and women in need;
- " The advancement of the arts, heritage, culture or science by promoting music, including the music of pipe bands and military bands and encouraging 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;
- " The advancement of public participation in sport; and
- " The provision of recreational facilities and the organisation of recreational facilities with the object of improving the condition of life for ex- Service men and women in particular and for members of the public generally.

The policies adopted to further the objects of the charity are to maintain and increase the charity's membership and to take any action considered necessary in pursuance of the objects as long as it is in accordance with the principals of the Royal British Legion and the powers of the charity as detailed in its Constitution.

There are five classes of membership, namely, Ordinary, Life, Honorary, Family and Associate. Any Ordinary or Life member is entitled to vote or hold office on the Committee.

The charity operates within a policy framework (bye-laws and standing orders) of the National Body, The Royal British Legion Scotland, Headquarters, New Craig House, Logie Green Road, Edinburgh, EH7 4HR.

All monies raised or contributed from any source are to be used for the sole purpose of assisting the welfare of ex-servicemen and their families or the families of those who dies in the service of their country.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Royal British Legion Scotland Galashiels

Report of the Trustees for the Year Ended 31 October 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Committee members, who are the Trustees of the charity, are detailed in this report. 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. The Committee meets at least four times a year. The Branch elects the Officers and Committee members from the members of the Branch for the ensuring year at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC016349

Principal address

22 Park Street
Galashiels
TD1 1BZ

Trustees

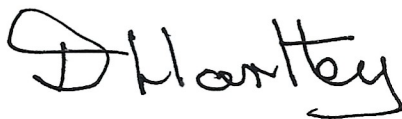
D Hartley Chair
P Stewart
J Doogan
D Babington Vice President
J Edwards (resigned 25.1.24)
C Nolan
K Syme
P Knight (resigned 25.1.24)
J M Brown Vice Chair (resigned 25.1.24)
G Mitchell

Independent Examiner

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:

D Hartley - Trustee



Independent Examiner's Report to the Trustees of Royal British Legion Scotland Galashiels

I report on the accounts for the year ended 31 October 2024 set out on pages five to eleven.

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.



Susan D Cove, ACA
The Institute of Chartered Accountants in England and Wales

Susan Cove Accountancy Limited
Chartered Accountant
Ty Hapus
Clerklands
Melrose
Roxburghshire
TD6 9JR

30 January 2025

Royal British Legion Scotland Galashiels

Statement of Financial Activities for the Year Ended 31 October 2024

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		16,857	17,886
Other trading activities	2	66	330
Total		<u>16,923</u>	<u>18,216</u>
EXPENDITURE ON			
Raising funds		-	1,287
Charitable activities			
Charitable activities		16,141	17,056
Total		<u>16,141</u>	<u>18,343</u>
NET INCOME/(EXPENDITURE)		782	(127)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,342	4,469
TOTAL FUNDS CARRIED FORWARD		<u>5,124</u>	<u>4,342</u>

The notes form part of these financial statements

Royal British Legion Scotland Galashiels

Balance Sheet
31 October 2024

	Notes	31.10.24 Unrestricted fund £	31.10.23 Total funds £
CURRENT ASSETS			
Cash at bank		5,124	4,342
NET CURRENT ASSETS		<u>5,124</u>	<u>4,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		5,124	4,342
NET ASSETS		<u>5,124</u>	<u>4,342</u>
FUNDS	5		
Unrestricted funds		<u>5,124</u>	<u>4,342</u>
TOTAL FUNDS		<u>5,124</u>	<u>4,342</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

D Hartley - Trustee



J Doogan - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 October 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2024

2. OTHER TRADING ACTIVITIES

	31.10.24	31.10.23
	£	£
Sale of wreaths	66	-
Sale of badges, ties and clothing	-	330
	<u>66</u>	<u>330</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.10.24	31.10.23
	£	£
Trustees' fees	<u>1,000</u>	<u>1,000</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	17,886
Other trading activities	<u>330</u>
Total	<u>18,216</u>
EXPENDITURE ON	
Raising funds	1,287
Charitable activities	
Charitable activities	<u>17,056</u>
Total	<u>18,343</u>
NET INCOME/(EXPENDITURE)	(127)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,469

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	4,342

5. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	4,342	782	5,124
TOTAL FUNDS	4,342	782	5,124

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,923	(16,141)	782
TOTAL FUNDS	16,923	(16,141)	782

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	4,469	(127)	4,342
TOTAL FUNDS	4,469	(127)	4,342

Royal British Legion Scotland Galashiels

Notes to the Financial Statements - continued for the Year Ended 31 October 2024

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,216	(18,343)	(127)
TOTAL FUNDS	<u>18,216</u>	<u>(18,343)</u>	<u>(127)</u>

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	4,469	655	5,124
TOTAL FUNDS	<u>4,469</u>	<u>655</u>	<u>5,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,139	(34,484)	655
TOTAL FUNDS	<u>35,139</u>	<u>(34,484)</u>	<u>655</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2024**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

Royal British Legion Scotland Galashiels

Detailed Statement of Financial Activities for the Year Ended 31 October 2024

	31.10.24 £	31.10.23 £
INCOME AND ENDOWMENTS		
Other trading activities		
Sale of wreaths	66	-
Sale of badges, ties and clothing	-	330
	<u>66</u>	<u>330</u>
Charitable activities		
Subscriptions	16,857	17,886
	<u>16,857</u>	<u>17,886</u>
Total incoming resources	16,923	18,216
EXPENDITURE		
Other trading activities		
Wreaths	-	1,287
Charitable activities		
Trustees' fees	1,000	1,000
Badges, ties and clothing	-	660
Capitation fees	13,641	12,296
Donations	1,500	2,500
	<u>16,141</u>	<u>16,456</u>
Support costs		
Governance costs		
Accountancy and legal fees	-	600
	<u>-</u>	<u>600</u>
Total resources expended	16,141	18,343
Net income/(expenditure)	782	(127)

This page does not form part of the statutory financial statements