

**Royal British Legion Scotland
Leven Branch
Receipts and Payments Accounts
for the year ended
31st October 2025**

Charity no: SC018336

Royal British Legion Scotland Leven Branch – SCO18336

For the year ended 31 October 2025

Reference and Administrative Information

Branch Committee	Jean Layborne - President John Boyd - Chairman Derek Hyslope – Vice Chairman Alison Connelly – Honorary Secretary June Watson – Treasurer
Address	North Street Leven Fife KY8 4LX
Independent Examiner	Alexander Gillespie Gillespie Inverarity & Co. (Fife) Ltd Chartered Accountants FRIC Ajax Way Methil Fife KY8 3RS

Royal British Legion Scotland Leven Branch - SCO18336

Year ended 31 October 2025

Structure, Governance and Management

Governing Document

The organisation is a charity (Scottish Charity Number SCO18336) which was established on 8 August 1988 and is governed under the rule 15 of the constitution of the Royal British Legion Scotland (Interim) 2010. It is subject to the control and direction of Leven area council acting under the delegated authority of the National Executive located at National Headquarters (The Legion).

Recruitment and Appointment of Branch Committee

The Branch Committee are also charity trustees for the purpose of charity law. The office bearers of the Legion are the four Trustees of whom one acts as President and one as Chairman for the Branch. The Branch Committee meets no less than three times a year and receives reports on the general business of the Club and its financial well-being.

Trustee Induction and Training

New Branch Committee members are paired up with a longer serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise and support them in their period of office.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Organisational Structure

The Legion has a Branch Committee responsible for overall management of projects, donations, staff and development. Day to day management of the Club is controlled by the Branch Committee, who are responsible for ensuring that the Legion operates within the constitution and for ensuring the Branch meets all its legislative requirements.

Objectives and Activities

The Legion's objects and principal activities are:

- The prevention or relief of poverty amongst men and women who have at any time served with any branch of the Naval, Military and Air 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.
- The relief of ex-service men and women in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

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Objectives and Activities (continued)

- 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-servicemen and women who have died in the service of their country and a symbol of belief in our common culture.
- The advancement of public participation in sport.
- The provision of recreational facilities and the organisation of recreational facilities with the object of improving the conditions of life for ex-service men and women in particular and for members of the public generally.

Achievements and Performance

We continued to undertake activities in the furtherance of our main objectives. During the year these included the Poppy appeal as well as arranging coffee mornings, quiz nights, bingo etc.

Financial Review

Fund-raising activities of £7,085 through bingo, lottery, raffles and badges etc. Overall income totalled £16,678 including donations of £5,492 and Capitations of £3,100.

Expenditure of £13,555 includes rental of £4,200, capitation fees of £2,564 and a donation to Poppy Scotland of £1,150.

Overall surplus of income over expenditure in the year of £3,123.

Investment Policy

The charity held bonds of £10,000 which matured in 2018 and deposited within the bank current account. This was not subsequently reinvested.

Reserves Policy

The Branch has no formal policy requiring the maintenance of specific levels of financial reserves. The Treasurer and Branch Committee seek to maintain a small liquidity base to facilitate routine payments in support of day-to-day functioning.

The charity is non-profit making and funded entirely by membership fees and fund-raising activities. In-year activities are managed to make best use of available funds. Funds are held in a current account, bonds and cash.

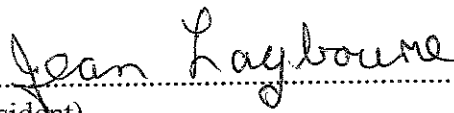
Royal British Legion Scotland Leven Branch - SCO18336
Year ended 31 October 2025

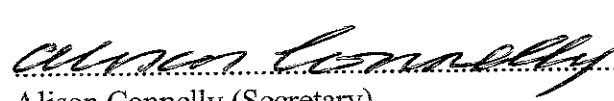
Full control of all assets is vested in the Branch Committee, under the day to day management of the Treasurer.

Plans for Future Periods

The charity plans continuing the activities outlined above in future years.

Approved by the Trustees and signed on their behalf:-


.....
Jean Layborne (President) Date


.....
Alison Connelly (Secretary) Date 18/1/26

Royal British Legion Scotland Leven Branch

Independent Examiner's Report to the Trustees of Royal British Legion Scotland Leven Branch - SC018336

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 6 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)(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

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed 
Alexander Gillespie MA, ACA, ATIL.

Date: 17/3/26

FRIC, Ajax Way, Methil Docks Business Park, Methil, Fife, KY8 3RS.

Royal British Legion Scotland Leven Branch - SC018336
Statement of receipts and payments
For the year ended 31 October 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<u>Receipts</u>				
Donations	5,492	0	5,492	500
Receipts from fundraising activities	7,085	0	7,085	7,202
Gross trading receipts	4,100	0	4,100	3,868
Bank & bond interest	0	0	0	0
Total receipts	16,678	0	16,678	11,569
<u>Payments</u>				
Expenses for fundraising activities	763	0	763	901
Payments relating directly to charitable activities	10,724	0	10,724	9,208
Grants and donations:				
- Erskine Hospital	0	0	0	600
- Poppy Scotland	1,150	0	1,150	100
Governance costs:				
- Independent examination	918	0	918	870
	13,555	0	13,555	11,679
<u>Payments relating to asset and investment movements</u>				
Purchase of fixed assets	0	0	0	0
Total payments	13,555	0	13,555	11,679
Net (payments) / receipts	3,123	0	3,123	-110
Transfers to/(from) funds	0	0	0	0
Surplus / (Deficit) for the year	3,123	0	3,123	-110

Royal British Legion Scotland Leven Branch - SC018336
Statement of Balances as at 31 October 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 2024 £
<u>1. Cash funds</u>				
Cash and bank balances as at 1 November 2024	8,241	0	8,241	8,351
(Deficit) / surplus shown on receipts and payments	3,123	0	3,123	-110
Cash and bank balances as at 31 October 2025	11,364	0	11,364	8,241

2. Other Assets

	Fund to which asset belongs	Cost £	Current Value £	2024 £
Equipment & Fittings	Unrestricted	5,414	340	424
		5,414	340	424

3. Liabilities

	Fund to which liability arises	Cost £	2024 £
Independent Examiner Fees	Unrestricted	954	918

The above accounts have been approved by the Trustees and signed on their behalf:

President *Jean Laybourne*
 Jean Laybourne

Secretary *Alison Connelly*
 Alison Connelly

Date *18.1.26*

Royal British Legion Scotland Leven Branch - SC018336

For the year ended 31 October 2025

Notes to the Accounts

1. Nature and Purpose of Funds

All Restricted Funds related to the Poppy appeal and were spent during the year. Funds held are all unrestricted in the overall pursuit of maintaining a Leven branch of the Royal British Legion.

Income is credited in the accounts on the date of receipt.

2. Receipts from fundraising activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Bingo etc	5,209	0	5,209	5,323
Raffles & coffee mornings etc	1,876	0	1,876	1,879
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	7,085	0	7,085	7,202
	=====	=====	=====	=====

3. Gross trading receipts

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Door box	0	0	0	100
Capitations	3,100	0	3,100	3,350
RBLs	1,000	0	1,000	418
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	4,100	0	4,100	3,868
	=====	=====	=====	=====

4. Expenses for fundraising activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Poppy appeal, wreaths, badges etc	213	0	213	101
Bingo etc	550	0	550	800
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	763	0	763	901
	=====	=====	=====	=====

Royal British Legion Scotland Leven Branch - SC018336

For the year ended 31 October 2025

5. Payments for charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Capitations/RBL	2,564	0	2,564	3,487
Rent & rates	4,455	0	4,455	4,396
Donations	1,150	0	1,150	0
Repairs & renewals	1,029	0	1,029	222
Hospitality	407	0	407	413
Postage /OAS	100	0	100	134
Teas etc	274	0	274	551
Bus hire/Travel	685	0	685	5
Miscellaneous	60	0	60	0
	<u>10,724</u>	<u>0</u>	<u>10,724</u>	<u>9,208</u>

6. Trustee Remuneration & Related Party Transactions

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024- Nil)