

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name **ROYAL BRITISH LEGION SCOTLAND
FORTH BRANCH**Registered charity number
On the accounts of the charity for the periodSC **020574**

Set out on pages

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	11	2024		31	10	2025

(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) (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 [other than that disclosed on the attached page*]

- 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: **Paul B. Brien**Date: **12/08/2026**Name: **PAUL BERNARD BRIEN**

Relevant professional qualification(s) or body (if any):

**Chartered Accountant
[ICAS member M15963]**

Address:

**EM CUBED LTD, Chartered Accountants
40-42 Abbeygreen, Lesmahagow
ML11 0EQ**

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

NONE

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	11	2024	To	31	10	2025

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

ROYAL BRITISH LEGION SCOTLAND FORTH BRANCH

SC 020574

CLUB ROOMS
MANSE ROAD
FORTH

Postcode ML11 8AJ

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	MARK JEFFERY	CHAIR		
2	ANNE MUNCIE	SECRETARY		
3	ANNI KENNEDY	TREASURER		
4	MATTHEW SHARPE	VICE CHAIR		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

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 of the Royal British Legion Scotland

Trustee recruitment and appointment

These matters and decisions are made at the Annual General Meeting

Objectives and activities

Charitable purposes

To bring about co operation between ex service personnel, assist the disabled, promote equality of opportunity, promote the welfare of widows and children of ex service personnel, provide hardship and bereavement support, assist the local community in particular the elderly and youth clubs.

Summary of the main activities in relation to these objects

Provision of hall facilities to all types of local groups free of charge to assist with their social engagement and fundraising endeavours, provide an annual dinner for the local elderly, provide an annual Christmas party for local children, provide hardship and bereavement support for ex service personnel, donations to local groups and schools including local annual gala day.

APPENDIX 1

Achievements and performance

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

Continued delivery of support throughout the year as outlined under "Charitable Purposes" – despite the economic challenges faced by those living in the local area

Financial review

Brief statement of the charity's policy on reserves

The policy is to maintain reserves which are sufficient to allow the charity to deliver its charitable objectives as outlined earlier.

Details of any deficit

None

Donated facilities and services (if any)

None

Signature(s)

a Kennedy

Full name(s)

ELIZABETH ANN
KENNEDY

Position (e.g. Chair)

TREASURER

Date

12/08/2026

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2024		31	10	2025

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	1723				1723	1337
Legacies	0				0	0
Grants <i>LOAN FROM HEAD OFFICE</i>	8700				8700	0
Receipts from fundraising activities	0				0	0
Gross trading receipts	0				0	0
Income from investments other than land and buildings	0				0	0
Rents from land & buildings	0				0	0
Gross receipts from other charitable activities	0				0	0
<i>MEMBERSHIPS</i>	2292				2292	1000
A1 Sub total	12715				12715	2337
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	0				0	0
Proceeds from sale of investments	0				0	0
A2 Sub total	0				0	0
Total receipts	12715				12715	2337
A3 Payments						
Expenses for fundraising activities	308				308	472
Gross trading payments	0				0	0
Investment management costs	0				0	0
Payments relating directly to charitable activities	0				0	0
Grants and donations	640				640	472
Governance costs:						
Audit / independent examination	0				0	0
Preparation of annual accounts	0				0	0
Legal costs	0				0	0
Other	0				0	0
<i>MEMBERSHIPS</i>	2118				2118	1000
A3 Sub total	3066				3066	1942
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	0				0	0
Purchase of investments	0				0	0
A4 Sub total	0				0	0
Total payments	3066				3066	1942
Net receipts / (payments)	9649				9649	395
A5 Transfers to / (from) funds						
	0				0	0
Surplus / (deficit) for year	9649				9649	395

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					2867-	2472
	Surplus / (deficit) shown on receipts and payments account					9649-	395
						-	
						-	
	Cash and bank balances at end of year	-	-	-	-	12516-	2867-

(Agree balances with receipts and payments account(s))

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	Total			

B3 Other assets

Details

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

B4 Liabilities	Details		Fund to which liability relates		
				Amount due to nearest £	Last year to nearest £
	LOAN FROM HEAD OFFICE			8460	0
			Total	8460	0

Details		Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0 -	0

Signed by one or two trustees

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

Signature

Print Name

Date of approval

a Kennedy

ELIZABETH ANN KENNEDY

12/08/26

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

General unrestricted reserves only

Type of activity or project supported

Individual /
institutionNumber of grants
made

£

FOURTH GALA DAY
BENEVOLENT FUNDS AND
BEREAVEMENT GRANTS
BIGGAR AGRICULTURAL SHOW

10

100

1

490

10

50

Total

640.

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

Authority under which paid

£

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

X

Number of trustees

£

Nature of relationship

Nature of transaction

Transaction
amount (£)

Balance
outstanding at
period end (£)

relationship	nature of transaction	period end (£)	

C6 Other information