

THE ROYAL BRITISH LEGION SCOTLAND

DUNFERMLINE BRANCH

Receipts and Payments Accounts

For the year ended 31 October 2024

Charity Number: SC021173

APPENDIX 1

OSCR

Scottish Charity Regulator

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	1	11	2023	To	31	10	2024

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

The Royal British Legion - Dunfermline Branch

SC 021173

60 New Row

Dunfermline

Fife

Scotland

Postcode

KY12 7EF

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		President		
2		Chairperson		
3		Treasurer		
4		Secretary		
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

The Constitution of The Royal British Legion Scotland SCIO

Legion Scotland Handbook

RBLs CLUB Model Rules 2020

Trustee recruitment and appointment

Trustees must be elected every two years and must be Royal British Legion Ordinary Members. The Club Treasurer and Club Secretary may be elected from within the Committee, co-opted by the Committee from the Club membership, or appointed from outside the Club membership as employees or volunteers. The Committee has the power to co-opt eligible members to fill any vacancies until the next ballot. All nominees must be proposed and seconded by two Club Members who have completed six months of membership

Objectives and activities

Charitable purposes

The branch exists to support the Armed Forces community by providing welfare assistance, promoting Remembrance, and fostering inclusion.

Summary of the main activities in relation to these objects

Key activities include welfare referrals, commemorative events, social gatherings to reduce isolation, and community fundraising. We work in partnership with local groups to advance citizenship, uphold national heritage, and promote public wellbeing in line with our charitable objectives.

APPENDIX 1

Achievements and performance

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

we made significant strides in improving our facilities and deepening our support for veterans and the wider community. Key achievements include:

- **Facility Improvements:**
We completed a full renovation and modernisation of the Function Hall Bar Area, Lounge Bar Room, and an additional lounge space. These upgrades have enhanced accessibility, comfort, and usability, enabling us to host a wider range of inclusive events and better serve our members.
- **Veteran Support and Remembrance:**
We continued our dedicated support for veterans by hosting monthly Veterans Breakfasts and providing a welcoming space for a Veterans Social Group. These gatherings offer vital opportunities for peer support and social connection, helping to reduce isolation among older and vulnerable veterans.
We also honoured the memory of deceased veterans by attending funerals with our standard bearer, offering our facilities for wakes, and supporting bereaved families—ensuring dignity and community solidarity during times of loss.
- **Community and Military Engagement:**
Our venue hosted numerous functions for military groups and veterans, fostering camaraderie and intergenerational connection. Regular cabaret events provided accessible entertainment and social opportunities for residents, contributing to improved mental wellbeing and community cohesion.
- **Commemorative Events:**
We held special events to mark VE Day and Armistice Day, bringing together veterans, families, and local residents to reflect, remember, and celebrate shared history. These commemorations reinforce our commitment to honouring service and preserving legacy.

Financial review

Brief statement of the charity's policy on reserves

Objectives:

The Club holds reserves to ensure continuity of services, manage financial risks, cover unexpected costs, support future planning, and invest in facility improvements.

Target Level:

A minimum of six months' operating costs will be maintained in unrestricted reserves. This will be reviewed annually, considering income stability, expenses, risk factors, and strategic goals.

Use and Monitoring:

Use of reserves requires Club Committee approval, must align with charitable objectives, and be properly documented. Reserves are reviewed annually alongside financial statements.

Details of any deficit

This year, the Club reported a deficit of £2,124. However, this deficit was not due to operational costs but primarily driven by planned building improvements. These expenses were anticipated and fully covered by our reserves, in line with our long-term strategy for facility upgrades.

Donated facilities and services (if any)

Use of our facilities was donated for use by veterans' groups and other charity and community groups as agreed by our committee.

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chairperson	Committee Member
Date	26/07/2025	26/07/25

APPENDIX 3



Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Charity name THE ROYAL BRITISH LEGION SCOTLAND DUNFERMLINE BRANCH																						
Registered charity number	SC021173																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>NOVEMBER</td> <td>2023</td> <td>to</td> <td>31</td> <td>OCTOBER</td> <td>2024</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	1	NOVEMBER	2023	to	31	OCTOBER	2024
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
1	NOVEMBER	2023	to	31	OCTOBER	2024																	
Set out on pages	6 to 10 (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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.																						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>																						
Signed**:		Date: 28/7/25																					
Name:																							
Relevant professional qualification(s) or body (if any):																							
Address:																							

**THE ROYAL BRITISH LEGION SCOTLAND
BRANCH**

DUNFERMLINE

SC021173



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	November	2023		31	October	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	116	-	-	-	116	1,300
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	1,000	-	-	-	1,000	273
Gross receipts from other charitable activities	159,498	-	-	-	159,498	139,962
					-	-
A1 Sub total	160,614	-	-	-	160,614	141,535
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	160,614	-	-	-	160,614	141,535
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	162,138	-	-	-	162,138	118,885
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	600	-	-	-	600	400
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
					-	-
A3 Sub total	162,738	-	-	-	162,738	119,285
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	162,738	-	-	-	162,738	119,285
Net receipts / (payments)	(2,124)	-	-	-	(2,124)	22,250
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(2,124)	-	-	-	(2,124)	22,250

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	65,586	-	-	-	65,586	43,336
	Surplus / (deficit) shown on receipts and payments account	(2,124)	-	-	-	(2,124)	22,250
						-	
						-	
	Cash and bank balances at end of year	63,462	-	-	-	63,462	65,586
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets	Furniture, fittings and equipment (at cost)	GENERAL	8,891	8,891
	Stock	GENERAL	1,500	1,500
	VAT refund	GENERAL	831	-
	Total		11,222	10,391

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities	VAT due	GENERAL	799
	Total	-	799

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

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

Signature*

Print Name

Date of
approval

26/07/25

26/07/25

Section C Notes to the Accounts

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

ONE GENERAL FUND FOR THE UNRESTRICTED PURPOSES OF THE CHARITY ONLY.

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)



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)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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**THE ROYAL BRITISH LEGION SCOTLAND
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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 £
Donations	116				116	1,300
					-	
					-	
					-	
Total	116	-	-	-	116	1,300
	-	-	-	-	-	-

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 to nearest £
Bar operations	159,498				159,498	139,962
					-	
					-	
					-	
					-	
					-	
					-	
Total	159,498	-	-	-	159,498	139,962
	-	-	-	-	-	-

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 £
Bar costs	91,881				91,881	91,855
Insurance and licence	2,230				2,230	3,814
Building costs	60,620				60,620	22,274
Telephone costs	765				765	845
Miscellaneous	4,142				4,142	97
Entertainment	500				500	-
Donation	2,000				2,000	-
					-	
					-	
					-	
					-	
Total	162,138	-	-	-	162,138	118,885
	-	-	-	-	-	#

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	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
Receipts						
Donations	116				116	1,300
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	1,000				1,000	273
Gross receipts from other charitable activities	159,498				159,498	139,962
<i>Sub total</i>	160,614	-	-	-	160,614	141,535
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	160,614	-	-	-	160,614	141,535
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	162,138				162,138	118,885
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	600				600	400
Legal costs	-				-	-
	-				-	-
<i>Sub total</i>	162,738	-	-	-	162,738	119,285
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	162,738	-	-	-	162,738	119,285
<i>Net receipts / (payments)</i>	(2,124)	-	-	-	(2,124)	22,250
Transfers to / (from) funds					-	-
<i>Surplus / (deficit) for year</i>	(2,124)	-	-	-	(2,124)	22,250

Nature and purpose of funds