

Royal British Legion Scotland Fraserburgh Branch

Scotland · Charity number SC029133

Details

Status	Active
Legal form	Unincorporated association
Part of	Royal British Legion Scotland SCIO (SC003323)
Registered	1999-07-06
Register	View on the OSCR register

Contact

Address 42 School Street
Fraserburgh
Aberdeenshire
AB43 9HT

Activities

Activities: '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: 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 thro

Beneficiaries: 'Other defined groups'

Objectives: 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:** Aberdeenshire
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£19,762	£20,291	-	0
2024-10-31	£20,372	£20,729	-	0
2023-10-31	£19,908	£23,594	-	0
2022-10-31	£16,418	£19,193	-	0
2021-10-31	£10,949	£10,106	-	0
2020-10-31	£15,248	£15,580	-	0

Royal British Legion Scotland Fraserburgh Branch

Scotland - Charity number SC029133

Accounts

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 OCTOBER 2025

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

CONTENTS

	Page
Statement of Financial Activities	1
Income and Expenditure Account	2
Balance Sheet	3
Notes forming part of the Accounts	4-5

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 OCTOBER 2025

	Notes	£	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES				
Rent			6,000	6,000
Capitation Fees			9,118	9,136
Activities for Generating Funds	2		<u>4,644</u>	<u>5,236</u>
TOTAL INCOMING RESOURCES			19,762	<u>20,372</u>
RESOURCES EXPENDED				
Cost of Generating Fundraising Income	3	536		230
Charitable Activities:-				
Capitation Fees		9,118		9,136
Staff Costs	4	1,200		1,000
Conference Expenses		508		(432)
Rates and Insurance		3,934		4,712
Donations and Parties		4,226		4,411
Property Repairs		-		-
Sundry Expenses		229		700
Governance Costs:-				
Accountancy Fees		<u>540</u>		<u>540</u>
TOTAL RESOURCES EXPENDED			<u>20,291</u>	<u>20,729</u>
NET MOVEMENT IN FUNDS			(529)	(357)
Balances Brought Forward 1 November 2024			<u>66,259</u>	<u>66,616</u>
Balances Carried Forward 31 October 2025			65,730 =====	66,259 =====

The above Funds are unrestricted.

There were no recognised gains or losses for 2025 and 2024 other than those included in The Statement of Financial Activities

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 OCTOBER 2025

	£	2025 £	2024 £
INCOME			
Capitation Fees		9,118	9,136
Rent		6,000	6,000
Bingo Income and Donations		<u>4,644</u>	<u>5,236</u>
		19,762	<u>20,372</u>
 EXPENSES			
Capitation Fees	9,118		9,136
Rates	1,619		1,691
Insurance	2,315		3,021
Honoraria	1,200		1,000
Donations and Parties	4,226		4,411
Bingo Books and Bingo Machine	536		230
Accountancy Fees	540		540
Property Repairs	-		-
Sundry Expenses	229		700
Conference Expenses	<u>508</u>		<u>-</u>
		<u>20,291</u>	<u>22,729</u>
 DEFICIT FOR THE YEAR		 <u>(529)</u> =====	 <u>(357)</u> =====

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

BALANCE SHEET
AS AT 31 OCTOBER 2025

	2025 £	2024 £
FIXED ASSETS		
Heritable Property	<u>67,919</u>	<u>67,919</u>
CURRENT ASSETS		
Debtors	-	-
Bank – Current Account	<u>19,998</u>	<u>17,444</u>
	19,998	17,444
CURRENT LIABILITIES		
Creditors	<u>(22,187)</u>	<u>(19,104)</u>
NET CURRENT LIABILITIES	<u>(2,189)</u>	<u>(1,660)</u>
NET ASSETS	<u>65,730</u> =====	<u>66,259</u> =====
CAPITAL ACCOUNT		
Opening Balance	66,259	<u>66,616</u>
Deficit for year	<u>(529)</u>	<u>(357)</u>
	65,730 =====	66,259 =====

Approved by the Trustees on 16 March 2026 and signed on their behalf by



.....WILMA MACKIE, Trustee

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

NOTES FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Resources expended are included in the Statement of financial activities on an accruals basis.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost and no depreciation is provided for as the residual value is considered to be in excess of cost.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.7 Accumulated funds

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without future specified purpose and are available as general funds. These funds can be used in accordance with the charitable objectives.

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

NOTES FORMING PART OF THE ACCOUNTS
FOR YEAR ENDED 31 OCTOBER 2025

2. ACTIVITIES FOR GENERATING INCOME

	2025	2024
	£	£
Bingo Income	2,493	3,782
Donations and Fundraising	<u>2,151</u>	<u>1,454</u>
	4,644	5,236
	=====	=====

3. COST OF GENERATING FUNDRAISING INCOME

Bingo Books and Bingo Machine	536	230
	=====	=====

4. REMUNERATION

Two members of the committee received honoraria during the year as follows -

Treasurer	600	500
Secretary	<u>600</u>	<u>500</u>
	1,200	1,000
	=====	=====