

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 OCTOBER 2025

ROYAL BRITISH LEGION SCOTLAND
FRASERBURGH BRANCH

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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			<u>65,730</u> =====	<u>66,259</u> =====

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		(529) =====	(357) =====

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
	=====	=====