

Royal British Legion Scotland Carnoustie Branch

Scotland · Charity number SC029147

Details

Status	Active
Legal form	Unincorporated association
Part of	Art Aid (SC029149)
Registered	1999-07-06
Register	View on the OSCR register

Contact

Address 88 Dundee Street
Carnoustie
Angus
DD7 7PH

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: SUPPORT EX SERVICE PERSONNEL.

Beneficiaries: 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

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:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£36,866	£13,201	-	0
2024-10-31	£39,230	£34,789	-	0
2023-10-31	£25,433	£18,356	-	0
2022-10-31	£33,272	£21,884	-	0
2021-10-31	£15,094	£6,713	-	8

Royal British Legion Scotland Carnoustie Branch

Scotland - Charity number SC029147

Accounts

Charity registration number: SC029147

The Royal British Legion Scotland, Carnoustie Branch

Annual Report and Financial Statements

for the Year Ended 31 October 2025

The Royal British Legion Scotland, Carnoustie Branch

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The Royal British Legion Scotland, Carnoustie Branch

Branch information and Professional Advisers

President

Chairman

Vice Chairman

Secretary

Solicitors

Blackadders
Bank of Scotland Building
Brothock Bridge
Arbroath
Angus
DD11 1NG

Bankers

Royal Bank of Scotland
3 High Street
Dundee
DD1 1SX

Independent Examiner

Accountants

Walker Dunnett & Co
29 Commercial Street
Dundee
DD1 3DG

The Royal British Legion Scotland, Carnoustie Branch

Trustee's Annual Report

The members present the annual report together with the financial statements of the charity for the year ended 31 October 2025.

Objectives

The charity's principal activity is to promote the aims and objectives of the Royal British Legion Scotland, which include, amongst others, the bringing about of co-operation of ex-servicemen and women, the perpetuation of the memory of those who died in service of their country and to raise and co-ordinate funds for the purpose of assisting ex-servicemen and women.

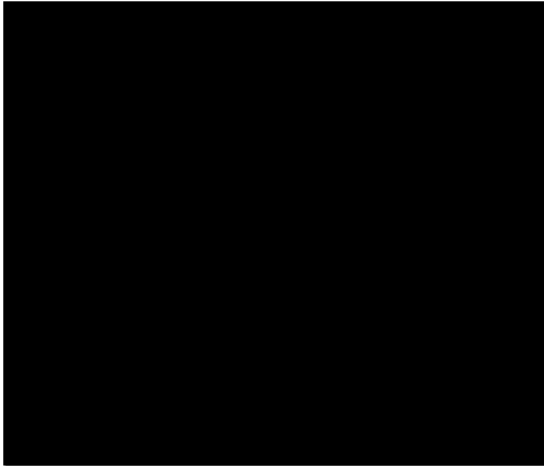
Financial review

As a result of the gain in unrestricted funds of £23,665 which includes a loss of £3,180 in designated funds, the branch held unrestricted funds of £221,004 split between general of £217,040 and designated of £3,964 regarding the Food Share.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Members:



The Royal British Legion Scotland, Carnoustie Branch

Trustee's Annual Report (continued)

Review of Developments, Activities and Achievements

Governance and Internal Control

The committee meetings are on a regular basis (10 meetings a year) to consider Bar, Membership, Events and Employee issues and discussions are made and progress requested at each meeting.

Risk Management

The Committee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The Royal British Legion Scotland, Carnoustie Branch

Trustee's Annual Report

The members are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The members of the committee are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Branch at the end of the year and of the results for the year then ended.

In preparing those financial statements, the members of the committee are required to select suitable accounting policies, as described on page 8, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The members of the committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in business.

The members of the committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch and to enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014.

The members of the committee are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the committee confirm that they have complied with these requirements.

Approved by the members of the committee on 19 January, 2026.



Chairman



Chairman Treasurer

The Royal British Legion Scotland, Carnoustie Branch

Independent Examiner's Report to the trustees of The Royal British Legion Scotland, Carnoustie Branch

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 included 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, we do not express an audit opinion on the accounts.

Responsibilities and basis of report

As the charity's members of The Royal British Legion Scotland, Carnoustie Branch you 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 Committee Members consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

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:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Walker Dunnett & Co
29 Commercial Street
Dundee
DD1 3DG

19 January 2026

The Royal British Legion Scotland, Carnoustie Branch

Statement of Financial Activities for the Year Ended 31 October 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies		36,866	36,866	39,350
Expenditure on:				
Raising funds		<u>(13,201)</u>	<u>(13,201)</u>	<u>(34,909)</u>
Total expenditure		<u>(13,201)</u>	<u>(13,201)</u>	<u>(34,909)</u>
Net movement in funds		23,665	23,665	4,441
Reconciliation of funds				
Total funds brought forward		<u>197,339</u>	<u>197,339</u>	<u>192,899</u>
Total funds carried forward		<u><u>221,004</u></u>	<u><u>221,004</u></u>	<u><u>197,340</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note .

The Royal British Legion Scotland, Carnoustie Branch

(Registration number: SC029147)
Balance Sheet as at 31 October 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	2	117,841	118,475
Current assets			
Stocks	3	1,124	1,231
Debtors	4	21,160	18,758
Cash at bank and in hand	5	82,099	60,115
		<u>104,383</u>	<u>80,104</u>
Creditors: Amounts falling due within one year	6	<u>(1,220)</u>	<u>(1,239)</u>
Net current assets		<u>103,163</u>	<u>78,865</u>
Net assets		<u>221,004</u>	<u>197,340</u>
Funds of the charity:			
Unrestricted income funds			
Designated funds		3,964	7,144
General funds		<u>217,040</u>	<u>190,196</u>
Total unrestricted		<u>221,004</u>	<u>197,340</u>
Total funds		<u>221,004</u>	<u>197,340</u>

The financial statements on pages 6 to 9 were approved by the members, and authorised for issue on 19 January 2026 and signed on their behalf by:



Trustee

The Royal British Legion Scotland, Carnoustie Branch

Notes to the Financial Statements for the Year Ended 31 October 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Royal British Legion Scotland, Carnoustie Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

The Royal British Legion Scotland, Carnoustie Branch

Notes to the Financial Statements for the Year Ended 31 October 2025 (continued)

2 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 November 2024	114,250	25,892	140,142
At 31 October 2025	<u>114,250</u>	<u>25,892</u>	<u>140,142</u>
Depreciation			
At 1 November 2024	-	21,667	21,667
Charge for the year	-	634	634
At 31 October 2025	<u>-</u>	<u>22,301</u>	<u>22,301</u>
Net book value			
At 31 October 2025	<u>114,250</u>	<u>3,591</u>	<u>117,841</u>
At 31 October 2024	<u>114,250</u>	<u>4,225</u>	<u>118,475</u>

3 Stock

	2025 £	2024 £
Stocks	<u>1,124</u>	<u>1,231</u>

4 Debtors

	2025 £	2024 £
Due from Branch	<u>21,160</u>	<u>18,758</u>

5 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>82,099</u>	<u>60,115</u>

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,220</u>	<u>1,239</u>

The Royal British Legion Scotland, Carnoustie Branch

Detailed Statement of Financial Activities for the Year Ended 31 October 2025

	Unrestricted £	Total 2025 £	Total 2024 £
<i>Donations and legacies:</i>			
Members fees	2,565	2,565	1,780
Visitors and sundry donations	3,710	3,710	3,856
Wreaths	884	884	690
Hall Lets	2,665	2,665	2,736
Food Bank	9,534	9,534	10,059
Ties Badges etc Sales	8	8	229
Grants receivable	17,500	17,500	20,000
Total income	36,866	36,866	39,350
<i>Raising funds:</i>			
Depreciation of fixtures and fittings	(634)	(634)	(746)
Repairs and maintenance	(2,649)	(2,649)	(28,017)
Printing, postage and stationery	(103)	(103)	(425)
Sundry expenses	206	206	(174)
Wreaths	(1,437)	(1,437)	(1,132)
Food Bank Costs	(5,570)	(5,570)	(2,915)
OAP parties & other events costs	(1,069)	(1,069)	(3)
Entertaining	(745)	(745)	(257)
Accountancy fees	(1,200)	(1,200)	(1,240)
Total expenditure	(13,201)	(13,201)	(34,909)
Net income	23,665	23,665	4,441
Other recognised gains and losses			
Other gains/losses	23,665	23,665	4,441
Net movement in funds	23,665	23,665	4,441

This page does not form part of the statutory financial statements.