

Charity registration number: SC029147

# The Royal British Legion Scotland, Carnoustie Branch

Annual Report and Financial Statements

for the Year Ended 31 October 2025

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## **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.

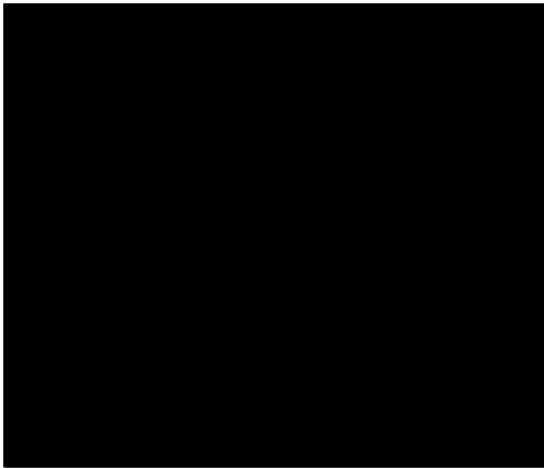
#### **Financial review**

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

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

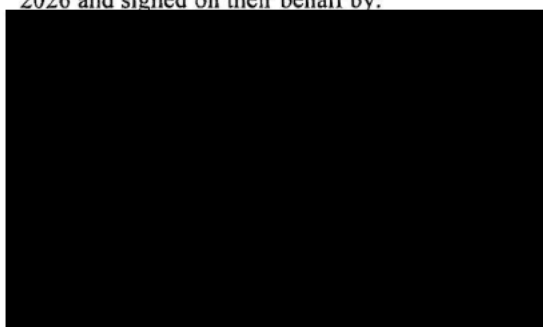


**The Royal British Legion Scotland, Carnoustie Branch**

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

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	117,841	118,475
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	6	<u>(1,220)</u>	<u>(1,239)</u>
<b>Net current assets</b>		<u>103,163</u>	<u>78,865</u>
<b>Net assets</b>		<u>221,004</u>	<u>197,340</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
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>
<b>Total funds</b>		<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 £
<b>Cost</b>			
At 1 November 2024	114,250	25,892	140,142
At 31 October 2025	114,250	25,892	140,142
<b>Depreciation</b>			
At 1 November 2024	-	21,667	21,667
Charge for the year	-	634	634
At 31 October 2025	-	22,301	22,301
<b>Net book value</b>			
At 31 October 2025	114,250	3,591	117,841
At 31 October 2024	114,250	4,225	118,475

#### 3 Stock

	2025 £	2024 £
Stocks	1,124	1,231

#### 4 Debtors

	2025 £	2024 £
Due from Branch	21,160	18,758

#### 5 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	82,099	60,115

#### 6 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,220	1,239

## The Royal British Legion Scotland, Carnoustie Branch

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

	Unrestricted £	Total 2025 £	Total 2024 £
<b><i>Donations and legacies:</i></b>			
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	<u>36,866</u>	<u>36,866</u>	<u>39,350</u>
<b><i>Raising funds:</i></b>			
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	<u>(13,201)</u>	<u>(13,201)</u>	<u>(34,909)</u>
Net income	<u>23,665</u>	<u>23,665</u>	<u>4,441</u>
<b>Other recognised gains and losses</b>			
Other gains/losses	<u>23,665</u>	<u>23,665</u>	<u>4,441</u>
<b>Net movement in funds</b>	<u><u>23,665</u></u>	<u><u>23,665</u></u>	<u><u>4,441</u></u>

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