

APPENDIX 1



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

Royal British Legion Scotland Dalkeith Branch
SC029871
26 & 30 Buccleuch Street
Dalkeith
Postcode: EH22 1HA

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		Branch Members
2		Chairman		" "
3		Secretary		" "
4		Treasurer		" "
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

Constitution and Rules of the Royal British Legion Scotland with Standing Orders and Terms of Reference and Standing Committee.

Trustee recruitment and appointment

Applications are invited and voted on at Annual General Meetings.

## Objectives and activities

Charitable purposes

To act as the leading ex-service charity in Scotland, promoting Remembrance and Comradeship and in partnership with other Scottish charities, to be responsible for providing welfare, benevolence and War Pensions appeals support.

Summary of the main activities in relation to these objects

“Provide sporting and recreational facilities for members”  
 “Organise regular branch meetings to keep members involved/informed”  
 “Organising annual Armistice Parades which include many local organisations and is open to the people of the Branch Area.

## APPENDIX 1

### Achievements and performance

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

Maintain Branch Trustee to membership links post COVID-19 pandemic.

### Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

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)		
Full name(s)		
Position (e.g. Chair)	CHAIR	TREASURER
Date	4 February 2025	4 February 2025

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**Royal British Legion (Scotland) - Dalkeith Branch**

**Members' report and financial statements**

**for the year ended 31 October 2024**

## Royal British Legion (Scotland) - Dalkeith Branch

### Company information

Treasurer



Secretary



Registered office

26 & 30 Buccleuch Street  
Dalkeith  
Midlothian  
EH22 1HA

Accountants

Ian J Brown & Company  
4 Lothian Street  
Dalkeith  
Edinburgh  
Midlothian  
EH22 1DS

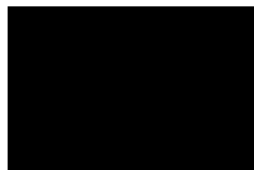
Business address

26 & 30 Buccleuch Street  
Dalkeith  
Midlothian  
EH22 1HA

Bankers

The Bank of Scotland  
PO BOX 1000  
BX2 1LB

Solicitors



## **Royal British Legion (Scotland) - Dalkeith Branch**

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**Royal British Legion (Scotland) - Dalkeith Branch**

**Chartered Accountants' report to the Members on the  
unaudited accounts of Royal British Legion (Scotland) - Dalkeith Branch**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 4 from the accounting records and information and explanations supplied to us.

This report is made to the club's members in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 October 2024 your duty to ensure that the club has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

**Ian J Brown & Company**  
**Chartered Accountants**

**7 January 2025**

**4 Lothian Street**  
**Dalkeith**  
**Edinburgh**  
**Midlothian**  
**EH22 1DS**



**Royal British Legion (Scotland) - Dalkeith Branch**

**Profit and loss account  
for the year ended 31 October 2024**

	Notes	Continuing operations	
		2024	2023
		£	£
<b>Turnover</b>		148,863	162,893
Cost of sales		(56,702)	(72,143)
<b>Gross profit</b>		<u>92,161</u>	<u>90,750</u>
Administrative expenses		(106,263)	(112,006)
<b>Loss on ordinary activities before taxation</b>		(14,102)	(21,256)
Tax on loss on ordinary activities		-	-
<b>Loss for the year</b>		<u>(14,102)</u>	<u>(21,256)</u>
Retained profit brought forward		254,758	276,014
<b>Retained profit carried forward</b>		<u>240,656</u>	<u>254,758</u>

There are no recognised gains or losses other than the profit or loss for the above two financial years.

**The notes on page 4 form an integral part of these financial statements.**

**Royal British Legion (Scotland) - Dalkeith Branch**

**Balance sheet  
as at 31 October 2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets		176,654	177,075
<b>Current assets</b>			
Stocks		6,374	4,559
Debtors		5,184	3,862
Cash at bank and in hand		10,227	30,583
		<u>21,785</u>	<u>39,004</u>
<b>Creditors: amounts falling due within one year</b>		<u>(9,450)</u>	<u>(12,988)</u>
<b>Net current assets</b>		<u>12,335</u>	<u>26,016</u>
<b>Total assets less current liabilities</b>		188,989	203,091
<b>Net assets</b>		<u><u>188,989</u></u>	<u><u>203,091</u></u>
<b>Capital and reserves</b>			
Revaluation reserve		(51,667)	(51,667)
Profit and loss account		240,656	254,758
<b>Shareholders' funds</b>		<u><u>188,989</u></u>	<u><u>203,091</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on page 4 form an integral part of these financial statements.**

**Royal British Legion (Scotland) - Dalkeith Branch**

**The following pages do not form part of the statutory accounts.**

# Royal British Legion (Scotland) - Dalkeith Branch

## Detailed trading profit and loss account for the year ended 31 October 2024

	2024		2023	
	£	£	£	£
<b>Sales</b>				
Bar Income		143,458		156,345
Gaming Machine Income		613		643
Pool Income		411		150
Donations Received		524		3,974
Lotto		3,359		1,177
Other income		498		604
		<u>148,863</u>		<u>162,893</u>
<b>Cost of sales</b>				
Opening stock	4,559		5,374	
Purchases	<u>58,517</u>		<u>71,328</u>	
	63,076		76,702	
Closing stock	<u>(6,374)</u>		<u>(4,559)</u>	
		(56,702)		(72,143)
<b>Gross profit</b>	62%	92,161	56%	90,750
<b>Administrative expenses</b>	<u>106,263</u>		<u>112,006</u>	
		(106,263)		(112,006)
		(14,102)		(21,256)
<b>Operating loss</b>	9%	(14,102)	13%	(21,256)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# Royal British Legion (Scotland) - Dalkeith Branch

## Administrative expenses for the year ended 31 October 2024

	2024	2023
	£	£
<b>Administrative expenses</b>		
Wages and salaries	65,770	65,077
Staff money purchase pension costs	1,002	989
Rates	1,653	1,684
Insurance	6,097	4,300
Light and heat	5,824	6,719
Cleaning	2,533	1,963
Repairs and maintenance	1,577	1,941
Printing, postage and stationery	645	655
Telephone	1,098	971
Hire of equipment	1,180	935
Travelling	-	439
Entertaining	12,494	18,865
Legal and professional	834	840
Licences	1,269	1,476
Accountancy	2,602	2,592
Stocktaker Fees	480	540
Pipes Wastage	472	845
Bank charges	-	2
Credit card charges	300	268
General expenses	12	-
Charitable donations - other	-	400
Depreciation on fixtures & equipment	421	505
	<u>106,263</u>	<u>112,006</u>

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>	<b>Registered charity number</b>	Charity name RBLs Dalkeith Branch						
<b>On the accounts of the charity for the period</b>		SC029871						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	11	2023	to	31	10	2024
<b>Set out on pages</b>		(remember to include the page numbers of additional sheets)						
<b>Respective responsibilities of trustees and examiner</b>	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. 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.							
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.							
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or							
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
<b>Signed:</b>					<b>Date:</b>	4 February 2025		
<b>Name:</b>								
<b>Relevant professional qualification(s) or body (if any):</b>	FIAB/Army Paymaster (Retired)							
<b>Address:</b>	RBLs							
	NEW HAIG HOUSE							
	LOGIE GREEN ROAD							
	EDINBURGH EH7 4HQ							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose