

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	Nov	2024		31	Oct	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Royal British Legion Scotland Scalloway Branch

SC029328

1 Glenburn Road

Hamnavoe

Burra

Shetland

Postcode ZE2 9JZ

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	William Magnus Hughes	Chair		
2	Amanda Hughes	Treasurer		
3	Sylvia Fullerton	Secretary		
4	John Philip Hughes	Vice Chair		
5	Wilbert Sharp	President		
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

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Branch is established under Clause 14 of The Constitution of The Royal British Legion Scotland SCIO (updated 13th May 2019) and shall be affiliated to the Highlands and Islands Area Council acting under delegated authority of the National Board of Trustees.

Trustee recruitment and appointment

All officers for the ensuing year (Clause 14.6) are elected from the members of the Branch at the Annual General Meeting. All officers retire from their elected position at the following Annual General Meeting and are eligible for re-election.

Objectives and activities

Charitable purposes

The Scalloway Branch of the Royal British Legion Scotland exists to further the aims and objects of the RBLS as laid down in Clause 4 of the Constitution

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 dependents, hereinafter referred to as "ex-Service men and women";

4.1.2 The advancement of citizenship and community development by the encouragement of cooperation 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.

Summary of the main activities in relation to these objects

The branch continues to provide a club for the use of the Members.

The club has pool and darts teams in the Shetland Darts Association, Shetland Ladies Darts Association and Shetland Pool Association which sees teams from all over Shetland compete against each other.

The club holds family bingo nights periodically for Club Members and guests to attend.

The club Lounge is available for social and entertainment activities.

The branch holds an annual Christmas party for Members children.

A welfare officer is available when required to contact members in time of need.

The branch continues to support Remembrance Sunday and the Poppy Scotland Appeal.

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Achievements and performance

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

The branch took part in another successful Poppy Appeal, collecting a good sum of money for Poppy Scotland.

Wreaths were laid at local war memorials on Remembrance Sunday.

The welfare officer and the President between them visited members or family of members when required.

The club held bingo nights which is a great social night for all the family.

The club members darts teams and pool teams competed against teams across Shetland.

The annual children's Christmas party was held in December and a gift was given to each child who attended.

Music nights were held in the lounge for members and guests.

The Scalloway Legion was a host for the Scalloway Fire Festival event held in January. The Fire Festival is a big community annual event and was a very successful weekend.

The bar was opened during sporting events for members and guests to enjoy on the big screen.

Major building repairs to the exterior of the building were carried out during the year.

Financial review

Brief statement of the charity's policy on reserves

The Trustees maintain reserves at a level which is adequate to meet the cash flow requirements of the Branch.

Details of any deficit

Major building repairs to the exterior of the building were carried out during the year, resulting in a deficit. This deficit has been funded from previous years' profits.

Donated facilities and services (if any)

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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)	<i>John Philip Hughes</i>	A Hughes
Full name(s)	JOHN PHILIP HUGHES	AMANDA HUGHES
Position (e.g. Chair)	VICE-CHAIR	TREASURER
Date	31-07-'26	31/7/26

Royal British Legion Scotland Scalloway Branch

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Nov	2024		31	Oct	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,074				3,074	2,725
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	4,915				4,915	5,436
Income from investments other than land and buildings					-	
Rents from land & buildings	12,000				12,000	12,000
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	19,989	-	-	-	19,989	20,161
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,989	-	-	-	19,989	20,161
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,050				2,050	1,980
Investment management costs					-	
Payments relating directly to charitable activities	25,008				25,008	10,854
Grants and donations	2,368				2,368	2,151
Governance costs:					-	
Audit / independent examination	480				480	-
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	29,906	-	-	-	29,906	14,985
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	29,906	-	-	-	29,906	14,985
Net receipts / (payments)	(9,917)	-	-	-	(9,917)	5,176
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(9,917)	-	-	-	(9,917)	5,176

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	16,533.00				16,533	11,357
	Surplus / (deficit) shown on receipts and payments account	(9,917)				(9,917)	5,176
						-	
						-	
	Cash and bank balances at end of year	6,616	-	-	-	6,616	16,533
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Freehold Property	204,223	530,000	530,000
	Total	204,223	530,000	530,000

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

John Philip Hughes
A Hughes

JOHN PHILIP HUGHES
AMANDA HUGHES

29/7/26
31/7/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objectives of the charity. The Trustees maintain a single unrestricted fund for the day to day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

C2 Grants

[illegible]

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Royal British Legion Scotland Scalloway Branch

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,074				3,074	2,725
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	4,915				4,915	5,436
Income from investments other than land and buildings					-	
Rents from land & buildings	12,000				12,000	12,000
Gross receipts from other charitable activities					-	
Sub total	19,989	-	-	-	19,989	20,161
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	19,989	-	-	-	19,989	20,161
Payments						
Expenses for fundraising activities					-	
Gross trading payments	2,050				2,050	1,980
Investment management costs					-	
Payments relating directly to charitable activities	25,008				25,008	10,854
Grants and donations	2,368				2,368	2,151
Governance costs:					-	
Audit / independent examination	480				480	-
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	29,906	-	-	-	29,906	14,985
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	29,906	-	-	-	29,906	14,985
					cross ref error	
Net receipts / (payments)	(9,917)	-	-	-	(9,917)	5,176
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(9,917)	-	-	-	(9,917)	5,176
					cross ref error	

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:**

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Royal British Legion Scotland Scalloway Branch

SC029328

Period start date

Day

Month

Year

01

November

2024

to

Period end date

Day

Month

Year

31

October

2025

(remember to include the page numbers of additional sheets)

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 (as amended). 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.

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, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention

- 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

W Sim

Date:

31 July 2026

Wilma A Sim FCCA

FCCA

Thyme Tax & Accountancy Ltd

36 Angusfield Avenue

Aberdeen

AB15 6AQ

*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.

** OSCR will accept digital or typed signatures

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