

THE ROYAL BRITISH LEGION SCOTLAND

DUNFERMLINE BRANCH

Receipts and Payments Accounts

For the year ended 31 October 2025

Charity Number: SC021173

APPENDIX 1

OSCR

Scottish Charity Regulator
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	24	To	31	10	

Reference and administration details

Charity name	Royal British Legion (Scotland) Dunfermline Branch
Other names charity is known by	
Registered charity number	SC 021173
Charity's principal address	60 New Row
	Dunfermline
	Postcode KY127EF

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	Reginald Hall	President		
2	Norman McGregor	Chairperson		
3	David Arnott	Treasurer		
4	David Benyon	Secretary		
5	William Rolland	committee member		
6	Charles Pratt	committee member		
7	William	committee member		
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

Legion Scotland Constitution - Dunfermline Branch
Legion Scotland Club Rules - Dunfermline
Legion Scotland Handbook

Trustee recruitment and appointment

trustees are recruited and appointed in line with the Royal British Legion constitution, Candidates must be members in good standing, proposed and seconded by existing members, and elected at an Annual General Meeting or Special General Meeting. Co-optation may be used to fill vacancies between elections, subject to confirmation at the next AGM.

Objectives and activities

Charitable purposes

Summary of the main activities
in relation to these objects

APPENDIX 1

Achievements and performance

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

During the financial period, the charity delivered a wide range of activities that advanced the Royal British Legion's purpose of supporting serving personnel, veterans and their families. Regular veterans breakfasts, weekly support sessions and accessible meeting spaces provided practical and emotional assistance, helping reduce isolation and strengthening community connections. Specialist agencies were hosted on site to offer targeted advice, ensuring members received appropriate support. The Branch successfully organised Remembrance parades, commemorations and coordinated with Poppy Scotland fundraising, maintaining our role as a focal point for civic remembrance. Our affiliated pipe band practised regularly, competed externally and performed at local services and events, enhancing community engagement and preserving tradition. Significant progress was made in modernising our ageing building, where the upper floor was fully stripped back and mould and structural issues addressed to create a modern office and meeting room with a private bathroom, improving our operational capacity and providing a safe professional space away from public areas. Social activities delivered through the Club including cabaret, bingo, dinner dances and community use of the function hall promoted wellbeing and strengthened social cohesion, while sessions for adults with support needs and social afternoons for senior citizens ensured our facilities remained inclusive and accessible to the wider public. A notable achievement was the recognition of our Chairman at the Dunfermline Press Community Champion Awards, where he received the Heart of Gold Award for exceptional service to the Armed Forces community and for creating a welcoming, inclusive venue that benefits the wider community.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

no deficit

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) <i>OSCR will accept digital or typed signatures</i>	Norman McGregor	David Arnott
Full name(s)	Norman McGregor	David Sinclair Arnott
Position (e.g. Chair)	Chairman	Treasurer
Date	13/7/26	13/7/26

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	THE ROYAL BRITISH LEGION SCOTLAND DUNFERMLINE BRANCH					
	Registered charity number	SC 021173					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	11	2024	to	31	10	2025
Set out on pages	6 to 10					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	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.						
Basis of independent examiner's statement	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.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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.						
Signed**:	L McKay				Date:	20/7/26	
Name:	Louise McKay						
Relevant professional qualification(s) or body (if any):							
Address:	1 Pennyacre Court Springfield KY15 5UL						

*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.

Enter charity name below

Enter SC No. below

**THE ROYAL BRITISH LEGION SCOTLAND
BRANCH**

DUNFERMLINE

SC021173



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	1	November	2024		31	October

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	135	-	-	-	135	116
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	200	-	-	-	200	1,000
Gross receipts from other charitable activities	191,422	-	-	-	191,422	159,498
					-	-
A1 Sub total	191,757	-	-	-	191,757	160,614
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	191,757	-	-	-	191,757	160,614
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	162,860	-	-	-	162,860	162,138
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	450	-	-	-	450	600
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	163,310	-	-	-	163,310	162,738
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	163,310	-	-	-	163,310	162,738
Net receipts / (payments)	28,447	-	-	-	28,447	(2,124)
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	28,447	-	-	-	28,447	(2,124)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	63,462	-	-	-	63,462	65,586
	Surplus / (deficit) shown on receipts and payments account	28,447	-	-	-	28,447	(2,124)
						-	
						-	
	Cash and bank balances at end of year	91,909	-	-	-	91,909	63,462
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Furniture, fittings and equipment (at cost)	GENERAL		8,891	8,891
	Stock	GENERAL		1,500	1,500
	VAT refund	GENERAL		-	831
	Total		-	10,391	11,222

	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	VAT due	GENERAL	2,248	-
	Total		2,248	-

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

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

Signature*

Print Name

Date of
approval

Section C Notes to the Accounts

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

ONE GENERAL FUND FOR THE UNRESTRICTED PURPOSES OF THE CHARITY ONLY.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	×
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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)	✓
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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

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donations	135				135	116
					-	
					-	
					-	
Total	135	-	-	-	135	116
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
Bar operations	191,422				191,422	159,498
					-	
					-	
					-	
					-	
					-	
					-	
Total	191,422	-	-	-	191,422	159,498
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Bar costs	111,705				111,705	91,881
Insurance and licence	2,990				2,990	2,230
Building costs	29,934				29,934	60,620
Telephone costs	816				816	765
Miscellaneous	7,465				7,465	4,142
Entertainment	2,000				2,000	500
Donation	8,400				8,400	2,000
					-	
					-	
					-	
					-	
Total	163,310	-	-	-	163,310	162,138

reference error

reference error #

**THE ROYAL BRITISH LEGION SCOTLAND DUNFERMLINE
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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	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	135				135	116
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	200				200	1,000
Gross receipts from other charitable activities	191,422				191,422	159,498
Sub total	191,757	-	-	-	191,757	160,614
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	191,757	-	-	-	191,757	160,614
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	162,860				162,860	162,138
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	450				450	400
Legal costs	-				-	-
					-	-
Sub total	163,310	-	-	-	163,310	162,538
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	163,310	-	-	-	163,310	162,538
Net receipts / (payments)	28,447	-	-	-	28,447	(1,924)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	28,447	-	-	-	28,447	(1,924)

Nature and purpose of funds