APPENDIX 1

OSCR

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	13	Sept	2025	To	14	Sept	2026

Reference and administration details

Charity name	Royal British Legion Crail Branch	
Other names charity is known by		
Registered charity number	**SC028417**	
Charity's principal address	48 Nethergate South	
	Crail	
	Fife	
		Postcode KY10 3TZ

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	Mr. James Aird	President		Members
2	Mr. James Aird	Vice Chairman		
3	Mr Jack Jarvis	Secretary & Treasurer		
4	Mr Robert Jarvis	Committee Member		
5	Anne Black	Committee Member		
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APPENDIX 1

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
None	

Structure, governance and management

Type of governing document	The Branch is established under Rule 16 of the Constitution of the Royal British Legion Scotland (Interim 2006) [the Constitution] and is subject to the control and direction of the, and acting under the delegated authority of the National Executive Committee located at the National Headquarters of the Royal British Legion Scotland [the Legion].
Trustee recruitment and appointment	All Officers for the ensuing year (Rule 16.4) are elected from the members of the Branches 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 Fife Area Council Committee exists to further the aims and objects of the Legion as laid down in Rule 3 of the Constitution, which are principally to foster comradeship, remembrance and welfare amongst members of the ex-Service community in Scotland. In addition to these objectives the Crail Legion Hall is open to the local community for social events and activities. Many activities were restricted in the past years because of Covid-19. However access was maintained to the Hall to allow the Book and Bric-a- Brac exchange to take place.**
Summary of the main activities in relation to these objects	**In furtherance of these objectives, the Branch participates in the November remembrance services at the Crail Church Memorial Gates.**

Achievements and performance

Summary of the main achievements of the charity during the financial period	The Crail Branch of The British Legion Is important for the Local Community and Is well supported by Its residents. The Legion Hall provides a good venue for many community activities in Crail. Due to alling numbers we no longer have ndeither Brownies or Rainbows meeting in Crail. But we maintain, 3 Art Classes and 2 sewing groups have weekly meetings. WE provide a venue for Crail Festival events and a meeting place for the committees of the Festival Society and Crail Partnership. Coffee mornings and young persons birthday parties are held occasionally in the Hall. The Bric a Brac and Book stalls have performed well again this year and have raised over £2,000, this supports poppy Scotland

Financial review

The charity is financially sound and with funds transferred from the women's section has substantial reserves

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	James Aird.	Jack Jarvis
Full name(s)	James Aird	Jack Jarvis
Position (e.g. Chair)	Chairman	Secretary and Treasurer
Date	24 September 2026	24th September 2026.

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Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name: Royal British Legion Crail Branch

Registered charity number

SC028417

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
15	September	2025	to	14	September	2026

Set out on pages

7 and 8 (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. 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 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.

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*]

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, 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

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

Signed: [signature] **Date:** 29th Sept 2026

Name: Tracy Somerscale

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

Address:

4 Hope Place
St Monans
Fife KY10 2DJ

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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	

British Legion Crail Branch

Statement of financial activities for the year ending 14th September 2026

Income and Exenditure Account year ending 14th September 2026

Income	Notes	**2026**	**2025**
Hall Lets and Books		4074.00	3947.00
Grant from Fife Council		216.00	209.00
Subscription Income		135.00	135.00
Donation		0.00	0.00
TOTAL Income		**4325.00**	**4156;00**
Expenditure			
Administration Incl Legion subs		150.00	135.00
Insurance		1831.89	1580.11
Utilities incl water	2	1203.45	1785.17
Hall upkeep		0.000	4759.86
Rates		0.00	0.00
Poppy Scotland		850.00	900.00
Total Expenses		**4035.34**	**9160.14**
Surplus(deficit)		**289.66**	**(5004.14)**

Jack Jarvis 24th September 2026

Continuing Operations
The Legion ha made no changes to activities in the current or previous year

Fixed Assets		
Crail Legion Hall		
Total Fixed Assets	0	0
Current Assets		
Balance at 14th September 2025	**40571.15**	**45575.29**
Net Surplus(deficit) for the period	**289.66**	**(5004.14)**
Cash in Bank and in Hand	**40860.91**	**40571.15**
Creditors amounts falling due within one year	0	0
Total Net Assets	**40860.91**	**40571.15**
Represented by		
Unrestricted Accounts Note 4	**40860.91**	**50571.15**
Total Assets	**40860.91**	**40571.15**

The Notes to the Financial Statements form part of these Accounts

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British Legion Crail Branch

Notes to the Financial Statement for the year ending 14th September 2023

1 ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements have been prepared under the historical costs convention and in accordance with the applicable accounting standards, The Charities Accounts (Scotland) Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended practice (SORP) 2015. The Committee has one fund only and this is unrestricted. The Society has no restricted funds

Other Income

All other income is included in the period in which it is received.

Expenditure

Resources Expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

The Society has considered the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 2005 concerning the valuation of Investments and Investment Properties in the Balance Sheet. The Society has no current investments.

1 Administration costs primarily include postage and stationary and newsletters, transfer between accounts. Much of this is dealt with by personal contributions from office bearers

2 Utilities have been paid online by the secretary These have been repaid from Legion fuds

4. Funds.

The British Legion Crail Branch has only one fund this is unrestricted.