

THE ROYAL BRITISH LEGION SCOTLAND

THURSO BRANCH

Financial Statements

31 October 2021

THE ROYAL BRITISH LEGION SCOTLAND - THURSO BRANCH

Scottish Charity Number SC031053

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Scottish Charity Number SC031053

GENERAL INFORMATION

Principal Address

Riverside Road
Thurso
Caithness
KW14 8BU

Trustees

A S Mackay	W Smith	R Gray
J McNeil	A Mathers	B Murphy
J Love	J Blake	
R Galloway	M Ennis	

Office Bearers

President	Comm S Middlemas
Vice-President	R T Allan
Chairman	A S Mackay
Vice-Chairman	B Murphy
Hon. Secretary	J Love
Hon. Treasurer	J McNeil

Independent Examiners

Linda Cameron FCCA CTA
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Solicitors

Young Robertson & Co
29 Traill Street
Thurso
Caithness
KW14 8EQ

Bankers

Bank of Scotland
20 Odrig Street
Thurso
Caithness
KW14 7HQ

THE ROYAL BRITISH LEGION SCOTLAND - THURSO BRANCH
Scottish Charity Number SC031053

Committee Report
for the year ended 31 October 2021

Structure and Governance

The Royal British Legion Scotland – Thurso Branch is recognised by H M Revenue & Customs as a charity and constituted under the Constitution of The Royal British Legion Scotland. Its business and affairs shall be under the general management of the Thurso Branch Committee. Office bearers and committee members shall be elected as laid down in Rule 16.4 of the Constitution.

The Committee presents their report and accounts for the year ended 31 October 2021.

Objects and Activities

The objects of the charity include endeavouring:

- To bring about co-operation between ex-service men and women.
- To perpetuate the memory of those who died in the service of their country.
- To educate public opinion to the view that it is a national duty to ensure the maintenance of the disabled and the welfare of ex-service men and women and their dependants and that wherever possible these should be employed at an adequate remuneration commensurate with their ability.
- To assist ex-service men and women and the widows, children and dependants of ex-service men and women in matters relating to pensions, allowances, grants, war gratuities, resettlement and rehabilitation.
- To promote the welfare of the women and children left by those who died in the service of their country and to arrange for them to visit the graves of relatives killed in service.
- To provide recreational facilities and organise recreational activities with the object of improving the conditions of life for ex-service men and women and members of the public generally.

Recruitment and appointment of trustees and committee members

Trustee posts are held by the Chairman, Treasurer, Honorary Secretary and other committee members. On appointment, committee members are automatically appointed as Trustees. Office bearers and committee members must stand for re-election every three years. The President, Vice President and Honorary Vice President act in an advisory capacity to the committee and are not Trustees.

Achievements and performance

The Branch has continued to perpetuate the memory of those who died in the service of their country through the Armistice Day ceremony and has provided ongoing support to ex-service men and women and their families.

Membership	2021	2020
Membership total on roll No's 1-5	<u>486</u>	<u>527</u>
1. Ordinary members fully paid	128	142
2. Ordinary members commuted life	-	-
3. Family and Associate members	357	383
4. Life members	1	2
5. Honorary members	-	-
6. Arrears	-	-
7. Members excused payment temporarily on account of unemployment	<u>-</u>	<u>-</u>
Totals on roll	<u>486</u>	<u>527</u>

Committee Report
for the year ended 31 October 2021

Financial review

Wellbeing, Remembrance and Comradeship are interwoven into our year's activities. As well as fundraising for our own branch funds we continue to fundraise for Poppyscotland, our sister charity. This is in line with the stated aims of the Royal British Legion Scotland.

The Committee acknowledge the Branch is reporting a surplus of £2,689 for the year to 31 October 2021, compared to a deficit of £6,661 for the year to 31 October 2020.

Membership numbers have decreased by 41 over the year to 31 October 2021, making a total of 486 members, comprising 128 Ordinary, 358 Family and Associate members and 1 Life member.

Subscriptions received have decreased from £8,208 to £7,408 in the year.

Income from fund-raising activities has decreased from £141 to £NIL. Donations, collections and other income have decreased from £2,361 to £2,047.

The reserve balance ("Monetary Assets") represents the unrestricted fund surplus arising from past operating results.

Statement of Committee's Responsibilities

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

..... Chairman
A S Mackay

On behalf of the Committee

Date:

THE ROYAL BRITISH LEGION SCOTLAND - THURSO BRANCH
Scottish Charity Number SC031053

**Receipts and Payments Account for the
year ended 31 October 2021**

	2021	2020
RECEIPTS	£	£
Subscriptions		
Ordinary	1,824	2,112
Family	1,552	1,904
Associate	4,032	4,192
	<hr/>	<hr/>
	7,408	8,208
Fundraising Activities		
Fundraising for Senior Citizens	-	141
	<hr/>	<hr/>
	-	141
Donations, collections and other income	2,047	2,361
	<hr/>	<hr/>
TOTAL RECEIPTS	9,455	10,710
	<hr/>	<hr/>
PAYMENTS		
Direct charitable expenditure		
Capitation fees	4,411	10,143
Donations	100	450
Remembrance Sunday	2,113	4,284
Senior citizens' expenses	-	812
	<hr/>	<hr/>
	6,624	15,689
Other expenditure		
General expenses	142	1,682
	<hr/>	<hr/>
TOTAL PAYMENTS	6,766	17,371
	<hr/>	<hr/>
Net (payments)/receipts for the year	2,689	(6,661)
Cash and bank balances as at 31 October 2020	6,011	12,672
	<hr/>	<hr/>
Cash and bank balances as at 31 October 2021	8,700	6,011
	<hr/>	<hr/>

All funds are unrestricted

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Statement of Balances
as at 31 October 2021

	2021	2020
	£	£
Monetary Assets		
Bank and cash balances		
Current Account	8,700	6,011
	<u>8,700</u>	<u>6,011</u>
Stock		
Value of ties	£20	£26
	<u>£20</u>	<u>£26</u>

All funds are unrestricted

Non-Monetary Assets

Club premises

The Royal British Legion Scotland – Thurso Branch Club, a Members Registered Club, also operates from premises at Riverside Road, Thurso. In the event of the Branch Club being wound up the whole assets of the club remaining after payment of all debts and expenses shall be made over to the Thurso Branch.

.....Chairman
A S Mackay

.....Treasurer
J McNeil

Approved on behalf
of the Committee

Date:

**Independent Examiners Report to the
Committee of The Royal British Legion Scotland - Thurso Branch**

I have examined the financial statements of The Royal British Legion Scotland – Thurso Branch for the year ended 31 October 2021 on pages 2 to 5. These financial statements have been prepared under the historical cost convention.

Respective responsibilities of committee and independent examiner

As described on page three the committee is responsible for the preparation of financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK accounting standards. 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 financial statements in accordance with section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 seeking explanations from the Trustees related to such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and accordingly I do not express an audit opinion on the view given by the accounts.

Report of the independent examiner

In the course of my examination, nothing has come to my attention which gives me reasonable cause to believe that in any material respect, the requirement:

- 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

has not been met.

In my opinion, the accounts for the year ended 31 October 2021 are in accordance with those records. Further, nothing has come to my attention in connection with my examination that, in my opinion, should be drawn to your attention in order to enable a proper understanding of the accounts to be reached.

Linda Cameron FCCA CTA
Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Date: