

**HAWICK EX-SERVICE ASSOCIATION (SCIO)
FINANCIAL STATEMENTS**

For the year ended
31st December 2022

Scottish Charity No. SC049205

INTRODUCTION

The Hawick Ex-Service Association was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 10th April 2019. It was formed in order to take over some of the activities of the Hawick Ex-Servicemen's Club. The transfer of assets to the charity from the Hawick Ex-Servicemen's Club took place on 1st January 2020.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The charity's objects are as follows:

a) the relief of members and ex-members of H.M. Forces who are in need by reason of age, ill-health, disability, financial hardship or other disadvantage, and

b) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, so as to promote social intercourse, mutual helpfulness, and intellectual improvement.

Activities & Achievements

The charity fulfilled its objectives in the year under review by leasing, for a nominal rent, the club premises at 12 Teviot Crescent, Hawick, to Hawick Ex-Service Club, a company limited by guarantee, for the benefit of members and ex-members of H.M Forces.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity is controlled by its Constitution and is a Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of trustees

The board of trustees consists of members elected by the membership at each annual general meeting together with any additional trustees, who need not be members, appointed by the board at any time on the basis that they have specialist experience or skills which could be of assistance to the board. At each annual general meeting all trustees shall retire from office but shall be eligible for re-election or re-appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC049205

Principal address
12 Teviot Crescent
Hawick
TD9 9RE

Trustees
J Adams
G N Anderson (resigned 18.02.22)
J G Bell
A T Barclay
E F Losert (appointed 18.02.22)

1. **Donations**

During the year ended 31st December 2022 a grant of £2,500 was received from Scottish Border Council Queen's Jubilee Fund for tree planting and memorial benches at Wilton Lodge Park, Hawick and a grant of £1,082 was received from Hawick Common Good fund for a memorial bench at Douglas Haig Court, Hawick.

2. **Fixed Assets**

Comprises the Hawick Ex-Service Club premises located at 12 Teviot Crescent, Hawick, which was transferred to the SCIO from the former Hawick Ex-Servicemen's Club at the net book value at 1st January 2020.

3. **Trustee Remuneration and Expenses**

The Trustees did not receive any remuneration or expenses during the year.

	2022	2021
Funds		
Balance at 31st December 2021	£ 5,568	£ 5,265
Net Receipts for the year	<u>861</u>	<u>303</u>
Balance at 31st December 2022	£ 6,429	£ 5,568
	=====	=====
Represented By:-		
Balance at Bank of Scotland, Hawick	£ 6,429	£ 5,568
Treasurers Account	=====	=====

Assets

Fixed Assets (Note 2) £ 35,000 £ 35,000
=====

Liabilities

£ 720 £ 420
=====

All funds are unrestricted.

Approved by the Trustees and signed on their behalf on 2nd March 2023

J G Bell - Trustee

E F Losert - Trustee

RESERVES

The charity holds reserves in order to have sufficient funds to maintain the fabric of the club premises to ensure that the premises remain fit for the purpose of benefitting members and ex-members of H.M. Forces, and to provide relief for members and ex-members of H.M. Forces who are in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

TRUSTEES RESPONSIBILITIES

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 2nd March 2023 and signed on their behalf,

J Adams - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

HAWICK EX-SERVICE ASSOCIATION (SCIO)

3.

I report on the Accounts of the charity for the year ended 31st December 2022 which are set out on pages 4 to 6.

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) Act 2005 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 view given in the Accounts.

Independent examiner's statement

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

1. which give 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.

Kevin D. Crowford,
Chartered Accountant.

Address: JRW,
19 Buccleuch Street,
HAWICK, TD9 0HL.

2nd March 2023

HAWICK EX-SERVICE ASSOCIATION (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31st December 2022

4.

	2022	2021
RECEIPTS		
Grants & Donations	£ 3,642	£ 256
Rent Received	500	500
	(Note 1)	
Total Receipts	<u>£ 4,142</u>	<u>£ 756</u>
PAYMENTS		
Charitable Activities	£ 3,281	£ 453
Governance Costs		
Independent Examiner's Fee	-	-
TOTAL PAYMENTS	<u>£ 3,281</u>	<u>£ 453</u>
NET RECEIPTS FOR THE YEAR	£ 861	£ 303
	=====	=====