



# BRANCH ACCOUNTS

For the year ended 30 June 2017

<b>Branch</b>	<b>Branch Code</b>
<b>County/District</b>	

## Branch Certificate

The summaries of Income & Expenditure and of Branch Assets and Liabilities which include all funds held by the Branch or held on their behalf were **approved by the Branch Committee on** ..... and we confirm that there are no other accounts or assets relating to the Branch (with the exception of Legacy and Property Trusts held at Head Office) which are not included here.

**We the Branch Officers, confirm that we have attached (please tick):-**

- An Authority to Disclose Information form for each bank/investment company used by the Branch.
- Copies of Bank statements for each bank account, which show the bank balance as at 30 June 2017.
- Copies of Investments reports (if applicable).

We confirm that during the period from 1 July 2016 to 30 June 2017, the Branch Officers have carried out their duties in accordance with the Royal Charter and the Membership Handbook, including the duty to maintain proper accounting records and to safeguard the property and funds of the Branch. We confirm that members of the Committee have been informed of this duty.

Signed _____	Chairman		Signed _____	Vice-Chairman
Signed _____	Treasurer		Signed _____	Secretary

This form must be completed, audited (or examined by an Independent Examiner) and the original sent to your Membership Support Officer (MSO) **by 30 September 2017** together with **stapled copies** of all relevant bank accounts statements and investments showing the balance at 30 June 2017. One photocopy (or scanned copy) to be retained by the Auditor/Examiner (as required) and one photocopy to be retained by the Branch. **Please note that the Accounts MUST be submitted to the MSO by 30 September and do not need AGM approval beforehand.**

## Report of the Independent Examiner

**(Note: Where the accounts are subject to audit, the Auditor must submit an Audit Report in the format prescribed by their professional standards and attach it to the Accounts)**

In accordance with the Terms of Reference issued by the Board of Trustees of The Royal British Legion, I/we have examined the summary of Income and Expenditure in the General Account, Welfare Account, Property Transactions and Other Funds for the year ended 30 June 2017 and of the Branch Assets and Liabilities as at that date, together with the books and vouchers relating to those summaries.

In my/our opinion, the said summaries fairly state the transactions of the Branch for the year ended 30 June 2017, and its Assets and Liabilities at that date.

Except where stated on page 8 under additional information, no matter has come to my/our attention **(if none then state none)**, which gives reasonable cause to believe that:

- proper accounting records have not been kept; or
- the Branch Accounts are not prepared in accordance with the books and supporting vouchers; or
- the Branch does not have proper title to the assets and stated bank balances; or
- the Branch has not complied with Legion policies and accounting requirements.

### Matters to report:

- I have checked that there is an Authority to Disclose Information form for each bank/investment company used.
- I have checked that the bank statements and bank reconciliations for each bank account are correct.
- I have checked Investment Reports and attached copies of Investments reports are correct, (if applicable).

Signed \_\_\_\_\_

Qualification \_\_\_\_\_

Date \_\_\_\_\_

Print Name \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Contact Number \_\_\_\_\_

**GENERAL ACCOUNT**  
**INCOME AND EXPENDITURE SUMMARY**  
**FOR THE YEAR ENDED 30 JUNE 2017**

<b>Income</b>	<b>Current Year</b> <b>30/06/2017</b>	<b>Prior Year</b> <b>30/06/2016</b>
<b>1</b> Membership Fees Collected		
Gross Subscriptions forwarded to Novacraft		
Gross Subscriptions held by Branch (Should be nil)		
Branch Administration Fees Received		
<b>2</b> <b>Branch Poppy Appeal Events</b>		
Events Receipts		
Less: Events Expenses		
Less: Paid over to Poppy Appeal by 30 June		
Appeal Receipts Retained (should be nil)		
<b>3</b> <b>Branch Fundraising Events</b>		
Fundraising Receipts		
Less: Fundraising Expenses		
Net Fundraising income		
<b>4</b> <b>Donations</b>		
<b>5</b> <b>Legacies Received by the Branch</b>		
<b>6</b> <b>Interest Received from bank and BFI</b>		
<b>Income from Investments</b>		
<b>7</b> <b>Other Income</b>		
Badges, Wreaths etc		
Proceeds from Sale of Investments		
Other specify - <b>NOT</b> BFI Transfers		
.....		
.....		
<b>8</b> <b>Total Income (add 1 to 7)</b>	£	£
<b>Expenditure</b>		
<b>9</b> <b>Welfare Expenditure (analysis on page 3)</b>		
<b>10</b> <b>Branch Ceremonial Events:-</b>		
Band		
Standard Bearer Expenses		
Standard Bearer Equipment		
Dignatory Refreshments		
Bugle player		
Other Branch Ceremonial Event Costs		
Total Branch Ceremonial Event Costs		
<b>11</b> <b>Management &amp; Administration</b>		
Conferences, Meetings & Travel		
Audit		
Branch Accommodation Costs		
Other Management & Administration Costs		
Total Management & Administration Costs		
<b>12. Purchases</b>		
Badges & Wreaths		
Furniture & Equipment		
<b>13a</b> <b>Other Payments</b>		
To RBL County/District		
To RBL Care Homes		
To Poppy Appeal		
To GP90 - Pilgrimages		
Donation to NMA		
<b>13b</b> <b>Other (specify page 5)</b>		
<b>14. Total Expenditure (add 9 to 13)</b>	£	£
<b>15. Surplus/(Deficit) on Property Transactions</b>		
<b>16. Surplus/(Deficit) on General Account</b>	£	£
<b>17. Opening Balance at 1 July</b>		
<b>18. Closing Balance at 30 June</b>	£	£

**WELFARE ACCOUNT**  
FOR THE YEAR ENDED 30 JUNE 2017

**PROPERTY TRANSACTIONS**  
FOR THE YEAR ENDED 30 JUNE 2017

**Income**

19. Fundraising Receipts	_____
Fundraising Expenses	_____
<b>Net Funds Raised</b>	_____
20. Donations	_____
20a. Legacy Income	_____
21. Interest Received on Welfare Account	_____
Income From Investments	_____
22. Other Income	_____
Transfer From General Account	_____
.....	_____
<b>23. Total Income (add 19 to 22)</b>	<b>£ _____</b>

**Expenditure**

24. Direct Welfare Payments	
Hospital Visiting	_____
Other Costs	_____
Total Welfare Grants Paid	_____
25. Donations Paid	_____
.....	_____
.....	_____
.....	_____
Total Donations Paid	_____
26. Other Charitable Payments	_____
.....	_____
27. Charitable Support Costs	_____
Administration Expenses	_____
Welfare Expenses	_____
<b>28. Total Expenditure (add 24 to 27)</b>	<b>£ _____</b>
29. Welfare Committee Expenses Refunded	_____
<b>30. Surplus/(Deficit) on Welfare Account</b>	<b>£ _____</b>
31. Opening Balance at 1 July	_____
<b>32. Closing Balance at 30 June</b>	<b>£ _____</b>

**Income**

33 Rents Received from RBL Club - inc BFI	_____
Other Rents Received	_____
34 Other Income	_____
.....	_____
.....	_____
.....	_____
.....	_____
.....	_____
<b>35 Total Income ( add 33 to 34 )</b>	<b>£ _____</b>

**Expenditure**

36 Property Costs	
Rent Paid	_____
Rates	_____
Property Insurance	_____
Utilities	_____
Property Repairs & Maintenance	_____
Property Improvements by Branch	_____
Cleaning & Caretakers	_____
Legal & Professional Fees	_____
Other (specify)	_____
.....	_____
.....	_____
.....	_____
<b>37 Total Expenditure</b>	<b>£ _____</b>
<b>38 Transfer to/from General Account</b>	<b>£ _____</b>
Transfer to/from separate Property Fund	£ _____

# SUMMARY OF BRANCH ASSETS AND LIABILITIES

AT 30 JUNE 2017

	at 30 June 2017	at 30 June 2016
<b>40. BANK AND CASH BALANCES</b>		
<b>General Account</b>		
Cash in Hand	£ _____	£ _____
Accounts Held		
Please give details of financial institution, account number and sort code		
.....	_____	_____
.....	_____	_____
.....	_____	_____
Branch Fund Initiative(BFI)		
.....	_____	_____
<b>Total for General Account (balance must agree to 18 on page 2)</b>	<b>£ _____</b>	<b>£ _____</b>
<b>Welfare Account</b>		
Please give details of financial institution, account number and sort code		
.....	_____	_____
.....	_____	_____
<b>Total for Welfare Account (balance must agree to 32 on page 3)</b>	<b>£ _____</b>	<b>£ _____</b>
<b>Other Funds (details on page 6 &amp; 7)</b>		
Other	£ _____	£ _____
.....	£ _____	£ _____
.....	£ _____	£ _____
<b>Total Bank and Cash Balances</b>	<b>£ _____</b>	<b>£ _____</b>
<b>41. INVESTMENTS</b>		
Details	Original Cost	Market Value
.....	_____	_____
.....	_____	_____
.....	_____	_____
<b>Total Market Value as at 30 June</b>	<b>£ _____</b>	<b>£ _____</b>
<b>42. DEBTORS (money owed to Branch)</b>		
By RBL	_____	_____
Other debtors (please list)	_____	_____
.....	_____	_____
.....	_____	_____
<b>Total Debtors</b>	<b>£ _____</b>	<b>£ _____</b>
<b>43. CREDITORS (money owed by Branch)</b>		
To RBL	_____	_____
Other creditors (please list)	_____	_____
.....	_____	_____
.....	_____	_____
<b>Total Creditors</b>	<b>£ _____</b>	<b>£ _____</b>
<b>44. TOTAL NET BRANCH VALUE (BOX 40+41+42-43)</b>	<b>£ _____</b>	<b>£ _____</b>

**BRANCH ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2017**

Continuation Sheet

Give details of any major transactions which took place after 30 June 2017 (refer to Branch Guide)  
**(if none state none)**

Give details of any outstanding Guarantees given by the Branch, any future commitments entered into or contingent liabilities (refer to Branch Guide)  
**(if none state none)**

**Other Payments**

	£	Payment Detail / Reference
Specify...		
Total		

(Must equal 13b Pg 2)

**OTHER FUNDS**  
FOR THE YEAR ENDED 30 JUNE 2017

Name of Fund:..... ..... .....	Current Year	Prior Year
	30/06/2017	30/06/2016
Is it a restricted fund?      Yes/No		
If not restricted, reason for keeping separate ..... .....		
<b>Income</b>		
Please List: ..... ..... .....	_____ _____ _____	_____ _____ _____
<b>Total Income</b>	_____	_____
<b>Expenditure</b>		
Please list ..... ..... ..... ..... .....	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
<b>Total Expenditure</b>	_____	_____
<b>Surplus/(Deficit) on Fund</b>	_____	_____
<b>Opening Balance at 1 July</b>	_____	_____
<b>Closing Balance at 30 June</b>	£ =====	£ =====

Name of Fund:..... ..... .....	Current Year	Prior Year
	30/06/2017	30/06/2016
Is it a restricted fund?      Yes/No		
If not restricted, reason for keeping separate ..... .....		
<b>Income</b>		
Please List: ..... ..... .....	_____ _____ _____	_____ _____ _____
<b>Total Income</b>	_____	_____
<b>Expenditure</b>		
Please list ..... ..... ..... ..... .....	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
<b>Total Expenditure</b>	_____	_____
<b>Surplus/(Deficit) on Fund</b>	_____	_____
<b>Opening Balance at 1 July</b>	_____	_____
<b>Closing Balance at 30 June</b>	£ =====	£ =====

**OTHER FUNDS**  
FOR THE YEAR ENDED 30 JUNE 2017

Name of Fund:..... ..... .....	Current Year 30/06/2017	Prior Year 30/06/2016
Is it a restricted fund?      Yes/No		
If not restricted, reason for keeping separate ..... .....		
<b><u>Income</u></b>		
Please List: ..... ..... .....	_____ _____ _____	_____ _____ _____
<b>Total Income</b>	_____	_____
<b><u>Expenditure</u></b>		
Please list ..... ..... ..... ..... .....	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
<b>Total Expenditure</b>	_____	_____
<b>Surplus/(Deficit) on Fund</b>	_____	_____
<b>Opening Balance at 1 July</b>	_____	_____
<b>Closing Balance at 30 June</b>	£ _____ _____	£ _____ _____

Name of Fund:..... ..... .....	Current Year 30/06/2017	Prior Year 30/06/2016
Is it a restricted fund?      Yes/No		
If not restricted, reason for keeping separate ..... .....		
<b><u>Income</u></b>		
Please List: ..... ..... .....	_____ _____ _____	_____ _____ _____
<b>Total Income</b>	_____	_____
<b><u>Expenditure</u></b>		
Please list ..... ..... ..... ..... .....	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
<b>Total Expenditure</b>	_____	_____
<b>Surplus/(Deficit) on Fund</b>	_____	_____
<b>Opening Balance at 1 July</b>	_____	_____
<b>Closing Balance at 30 June</b>	£ _____ _____	£ _____ _____



**BRANCH ACCOUNTS - ADDITIONAL INFORMATION**

**ADDITIONAL INFORMATION**

Please include details of legacies received by the Branch and other unusual transactions in the year.  
This page can also be used by the Independent Examiner to bring matters to the attention of Head Office.

**MSO / County or District Treasurer Comments**

Please note that the Accounts should be submitted to the MSO prior to approval at AGM and 30 September deadline.

**Annual General Meeting**

These Accounts were adopted by the Annual General Meeting of the Branch on ...../...../2017

Signed.....Secretary

