

CHARITY REGISTRATION NUMBER: SC051644

Wee County Veterans and Supporters Group
Unaudited Financial Statements
31 August 2025

ARM IN ARM ACCOUNTING LIMITED

Chartered accountants
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Wee County Veterans and Supporters Group

Trustees' Annual Report

Year ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name Wee County Veterans and Supporters Group

Charity registration number SC051644

Principal office



The trustees



Independent examiner

Arm in Arm Accounting Limited
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Structure, governance and management

Recruitment and appointment of the committee

Throughout the year we seek new members who are veterans and supporters to join the group.

A committee is elected from all our members at our AGM to serve for one year. If a committee member resigns all members are notified of the vacancy and an election will be held at the next full meeting of the group to fill the vacancy. Committee members may serve for more than one year if no one else is interested in the vacant position.

Governing document

Wee County Veterans and supporters group governs per our constitution. The purposes and administration of the group are set out in the constitution

Objectives and activities

To assist disadvantaged veterans who, through experiences whilst serving their country or circumstances that have occurred in their civilian life (through no fault of their own) are now going through a period of trauma, ill-health or financial difficulty. Our object is to improve their present personal situation and future way of life.

Wee County Veterans and Supporters Group

Financial Statements

Year ended 31 August 2025

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Wee County Veterans and Supporters Group

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Achievements and performance

In September 2024 we celebrated our 9th Anniversary at the Resource Centre in Sauchie with numerous members and guests and are now looking forward to our landmark 10 th Anniversary in 2025.

Many of our members were 'suited and booted' at Morrisons Supermarket, Alloa, from 28 th October to 9 th November 2024 for the Poppy Appeal. It was a privilege and a pleasure to interact with members of the public and other Veterans who stopped to have many conversations with us.

Wee County Veterans hosted their Christmas Dinner at the Oakwood Lounge in Sauchie just before Christmas. A very enjoyable meal was served to our members and guests (which included the MSP [REDACTED] and [REDACTED] from the Armed Services Advise Project).

In January 2025 we were invited to a private meeting with H.M. King Charles III at the Sauchie Resource Centre where eight of our Veterans were presented to His Majesty by our Chair, [REDACTED]. This occasion was an honour for our members and allowed our members to learn how knowledgeable His Majesty is on up-to-date goings-on within the Community.

Our AGM was held in February with the same officers being elected and willing to serve for another year on the Executive. A Buffet was served to allow members and guests to interact and discuss activities for the coming year.

On 6th May 2025, VE Day, Wee County Veterans participated in a Church Service at Menstrie Memorial and laid a wreath in memory of the fallen. After the service, WCV then carried on to Sauchie and laid a Wreath at the Sauchie Memorial commemorating the fallen.

On 10th May 2025 a VE Day Celebration was hosted in Sauchie Parish Church with 130 members of the public and invited guests attending. A very enjoyable evening ensued with numerous compliments being paid to WCV for their organisation of the event.

On 4th June 2025 Wee County Veterans attended the Cochrane Hall in Alva for the CTSI Awards. Wee County Veterans were nominated for Community Group of the year but, unfortunately, on this occasion came second to Sauchie Community Group.

Despite being disappointed at the above result, we did have cause to celebrate as our Chair, [REDACTED] was awarded Community Champion for his volunteering work with Wee County Veterans, The Men's Shed and The Gate (Foodbank).

On Friday, 15th August 2025, Wee County Veterans and Pat Duff, (a founding Supporter in 2015) laid a Wreath at Sauchie Memorial to commemorate VJ Day. Afterwards members continued to celebrate with a meal at the Mansfield Arms in Sauchie.

Additionally, Wee County veterans hosted at VJ Day Celebration on Saturday, 23 rd August 2025 at Sauchie Parish church Hall where members of the public were able to enjoy a social evening with the Veterans. Allison Porter, whose father accepted a Samurai Sword from a Japanese soldier in the act of Surrender, attended and interacted with the general public relaying the story behind the circumstances of her father's participation and that the Sword was returned to the family of the Japanese soldier.

Wee County Veterans and Supporters Group

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

WCV continue to hold their fortnightly meetings in the Resource Centre, Sauchie, with the average attending being around 20 members and guests.

Our Trustees continue to have their three-monthly meetings which are held in The Den in Sauchie and have increased the number of Trustees from three to six.

Our membership continues to grow with at least five new members within the last few months.

The group continues to visit with Veterans who are resident in Nursing Homes. They try to ensure that the residents' needs are met and will pursue anything that makes the resident's life easier. They also invite them to meetings and social functions and ensure that they are collected and returned to the Nursing Home to comply with the Homes' Rules and regulations.

Wee County Veterans are very active within the Community, supporting Concerts, Soup/Sandwich days and 'Gigs in the garden' hosted by Sauchie Community Group, Sauchie Parish church, Nursing Homes. Flag-raising ceremonies hosted by the Lord Lieutenant and Vice Lord Lieutenant are also supported by the Group.

Our Veterans' Support Network is working well and WCV is able to help with groceries, furniture, visits and financial assistance re gas, electricity etc.

WCV continue to work closely with Sauchie Community Group, Older Adults Forum, Sauchie Parish Church, Local Mental Health Staff from Sauchie Community Hospital, local Nursing Homes, SVE, SSAFA and SACRO.

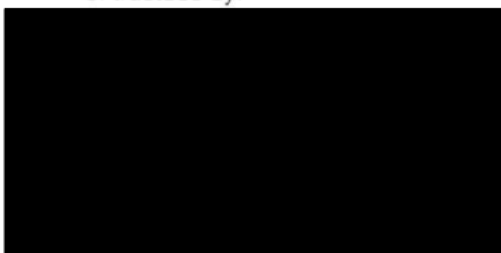
Financial review

Total income for the period from 1st September 2024 to 31st August 2025 was £8,534 reflecting grant income (£3,144), other income of £5,389. Total expenditure for the year to 31st August 2025 was £8,872. Reflecting the normal running costs of the charity

Reserves Policy

The trustees policy is to maintain reserves at around three months of normal running costs in order to meet commitments and to cover any unexpected expenditure

The trustees' annual report was approved on 16th December 2025 and signed on behalf of the board of trustees by:



Wee County Veterans and Supporters Group

Independent Examiner's Report to the Trustees of Wee County Veterans and Supporters Group

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Wee County Veterans and Supporters Group ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

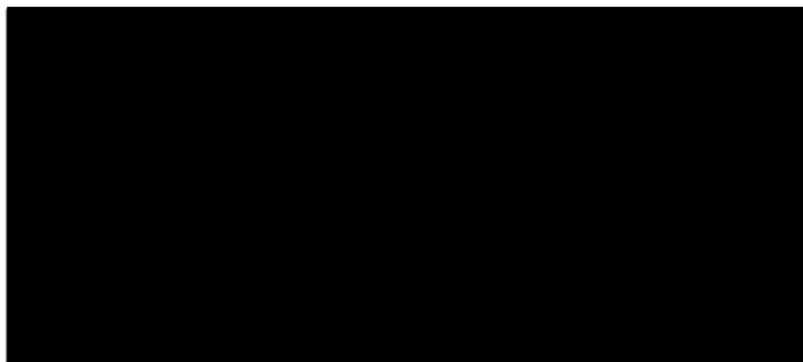
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Wee County Veterans and Supporters Group

Statement of Financial Activities

Year ended 31 August 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	4	8,534	8,534	5,894
Total income		<u>8,534</u>	<u>8,534</u>	<u>5,894</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	8,872	8,872	9,672
Total expenditure		<u>8,872</u>	<u>8,872</u>	<u>9,672</u>
Net expenditure and net movement in funds		<u>(338)</u>	<u>(338)</u>	<u>(3,778)</u>
Reconciliation of funds				
Total funds brought forward		10,580	10,580	14,358
Total funds carried forward		<u>10,242</u>	<u>10,242</u>	<u>10,580</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Wee County Veterans and Supporters Group

Statement of Financial Position

31 August 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		10,842	11,180
Creditors: amounts falling due within one year	9	600	600
Net current assets		10,242	10,580
Total assets less current liabilities		10,242	10,580
Funds of the charity			
Unrestricted funds		10,242	10,580
Total charity funds	10	10,242	10,580

These financial statements were approved by the board of trustees and authorised for issue on 16th December 2025, and are signed on behalf of the board by:



The notes on pages 7 to 11 form part of these financial statements.

Wee County Veterans and Supporters Group

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED]

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Wee County Veterans and Supporters Group

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Wee County Veterans and Supporters Group

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Meetings	980	980	870	870
Donations	2,021	2,021	1,031	1,031
Grant Income	3,144	3,144	2,290	2,290
Functions	1,890	1,890	886	886
Other Income	499	499	817	817
	<u>8,534</u>	<u>8,534</u>	<u>5,894</u>	<u>5,894</u>

Wee County Veterans and Supporters Group

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Donations	<u>8,872</u>	<u>8,872</u>	<u>9,672</u>	<u>9,672</u>

6. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

7. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Trustee remuneration and expenses

(a) No remuneration was paid to the trustees during the year (2024: Nil)

(b) No expenses were reimbursed to the trustees during the year (2024: Nil)

(c) The charities insurance policy includes trustee indemnity insurance cover for all its trustees.

(d) There were no other payments to trustees or connected persons except shown in this note.

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	<u>600</u>	<u>600</u>

Wee County Veterans and Supporters Group

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

10. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 20 25 £
General funds	<u>10,580</u>	<u>8,534</u>	<u>(8,872)</u>	<u>10,242</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>14,358</u>	<u>5,894</u>	<u>(9,672)</u>	<u>10,580</u>