

# **45 Commando Veterans (Scotland) SCIO**

**TRUSTEES' ANNUAL REPORT  
AND FINANCIAL STATEMENTS**

**For the period 1<sup>st</sup> October 2023-30<sup>th</sup> September 2024**

**Scottish Charitable Incorporated Organisation SC046830**



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**TRUSTEES' ANNUAL REPORT**

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The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 30<sup>th</sup> September 2024.

**Charity Name** 45 COMMANDO VETERANS (SCOTLAND) SCIO

**Charity Number** SC046830

**Principal Address** c/o Mr Colin Smith  
45 CDO VETERANS SCOTLAND SCIO  
77 Beechwood Road  
Arbroath  
Angus  
DD11 4HU

**Current Trustees**

Stuart Lavery	Chair
Colin Smith	Secretary/Treasurer
Janet Mills	
Linda Oliver	
Paul Barnes	

**Independent Examiner** Susan Godsall ACIE  
35 Keptie Road  
Arbroath  
Angus  
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## TRUSTEES' ANNUAL REPORT

### STRUCTURE GOVERNANCE AND MANAGEMENT

#### **Governing Document**

45 Commando Veterans is a Scottish Charitable Incorporated Organisation(a SCIO), and it was registered in its current form on 5<sup>th</sup> September 2016. Previously the charity was a voluntary organisation which changed its name to that of a SCIO.

We have a two tier structure with an elected committee comprising of Associate members, this committee is responsible for the day to day running of the Association. The actions of the committee are overseen by the Trustees.

#### **Appointment of Trustees**

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting.

#### **Organisation Structure**

The trustees are responsible for the strategic direction and governance of the charity.

### OBJECTIVES & ACTIVITIES

The organisations purposes are:

To identify former servicemen, their families and dependants who are in need and are not currently receiving the help that they require and are entitled to. To prevent and relieve poverty, financial hardship or distress of former servicemen, their families and dependants through coordinating with the appropriate agencies and allied organisations. To offer moral and practical aid and in cases where financial assistance is required, to offer such.

To provide transport for former servicemen, their families and descendants to attend Remembrance Services and Commemoration events where they would not otherwise be able to do so.

#### Activities

We have established strong links with SSAFA, the armed forces charity, Help for Heroes and Help our Wounded. These organisations provide valuable assistance to those in need. They do however require time for the formalities to be completed prior to releasing aid. We can provide immediate assistance up until the larger organisations can take over, thus reducing the anxiety often felt by those in need. Our assistance takes many forms. Moral support for those who are having difficulty in the move to civilian life by introducing them to other former service personnel with whom they can discuss their problems. Practical support by for example providing transport for hospital visits for relatives and dependants. Visiting those in hospital. Financial support, this takes the form of short-term emergency assistance while we arrange for the large charities to provide access to their funds.

Our minibus is extremely busy ferrying veterans, their families, dependants to and from hospitals, to remembrance and commemorative events, and to various veteran's breakfasts. These breakfasts enable veterans to meet and interact with other former service personnel in a relaxed informal environment where they can discuss their problems.

**TRUSTEES' ANNUAL REPORT**

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**ACHIEVEMENTS & PERFORMANCE**

Merchandise has been bought to the value of £684 mainly this is for events or show which we attend and these are given to members of the public and they in turn put into our fundraising funds.

Many events took place including Glamis show, Scone fundraising took place as well as a bottle at the Lorne Bar and the total raised was £4,104.

There has been more help provided to veterans and their families as people are getting older there is much need for valuable support.

**FINANCIAL REVIEW**

**Overview**


The results for the period are set out in the attached accounts. The total income for the year was £5,470(2023 £4,548). The total expenditure was £4,512(2023 £8,255). The results show a surplus of £958(2023 deficit £3,707). Leaving unrestricted funds of £1,256 and restricted funds of £nil total funds remaining are £1,256.

**RESERVES POLICY**

No reserves policy in place at this time.

**APPROVAL**

This report was approved by the trustees on the 11<sup>th</sup> of May 2026 and signed on their behalf by:

  
\_\_\_\_\_  
Stuart Lavery  
Chair

11<sup>TH</sup> MAY 2026  
\_\_\_\_\_  
Date

45 COMMANDO VETERANS (SCOTLAND) SCIO SC046830  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period 1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024 which are set out on pages 6-10.

**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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 and audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

1. Which gives me reasonable cause to believe that in any material respect the following requirements have not been met: - To keep accounting records in accordance with Section 44 (1) (a) or the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - To prepare accounts with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

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



Independent Examiner



Date of signing

Susan Godsall ACIE  
Independent Examiner  
35 Keptie Road  
Arbroath  
Angus  
DD11 3EF

45 COMMANDO VETERANS (SCOTLAND) SCIO  
 Annual Report & Financial Statements  
 For the period 1<sup>st</sup> October 2023 to 30<sup>th</sup> September 2024

STATEMENT OF RECEIPTS & PAYMENTS

	2024 £ Unrestricted	2024 £ Restricted	2024 £ Total	2023 £ Total
<b>Receipts</b>				
Donations	1,366	-	1,366	2,110
Grants	-	-	-	-
Fundraising	4,104	-	4,104	2,438
<b>TOTAL RECEIPTS</b>	<b>5,470</b>	<b>-</b>	<b>5,470</b>	<b>4,548</b>
<b>Payments</b>				
Expenses for fundraising	63	-	63	229
Charitable Activities	4,249	-	4,249	7,826
Independent Examination	200	-	200	200
Other	-	-	-	-
<b>TOTAL PAYMENTS</b>	<b>4,512</b>	<b>-</b>	<b>4,512</b>	<b>8,255</b>
<b>Surplus/Deficit for period</b>	<b>958</b>	<b>-</b>	<b>958</b>	<b>- 3,707</b>

**STATEMENT OF BALANCES**

	2024 £	2024 £	2024 £	2023 £
	Unrestricted	Restricted	Total	Total
<b>Funds Reconciliation</b>				
Balance as at 1st October	298	0	298	4,005
Surplus/Deficit	958	0	958	-3,707
	1,256	0	1,256	298
<b>Bank &amp; Cash Balances</b>				
Balance Main Account	1,256	0	1,256	298
	1,256	0	1,256	298
<b>Assets</b>				
Minibus at cost			5,000	5,000
<b>Liabilities</b>				
Independent Examination Fee	400	0	400	200
	400	0	400	200

These accounts were approved by the Trustees on the 11<sup>th</sup> of May 2026 and signed on their behalf by:



**Stuart Lavery**  
 Chairperson

**Date** 11<sup>th</sup> MAY 2026

**NOTES TO THE ACCOUNTS**

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**1. Basis of Preparation**

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Fund Accounting**

- a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

**3. Taxation**

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

**4. Transactions with trustees and related parties**

- a) No remuneration was paid to trustees or any persons connected with them during the year (2022-2023£nil)
- b) No travelling expenses were reimbursed to trustees during this period.



NOTES TO THE ACCOUNTS cont'd

**7. Movement in Funds**

	As at 01/10/2023 £	Receipts £	Payments £	As at 30/09/2024 £
<b>Unrestricted Funds</b>				
<b>General Fund</b>	298	5,470	4,512	1,256
	298	5,470	4,512	1,256
<b>Restricted Funds</b>				
	0	0	0	0
	0	0	0	0
<b>Total Funds</b>	298	5,470	4,512	1,256

**Purpose of Funds**

**General Fund**

**Unrestricted funds for any charitable purpose**

**Restricted Fund**

**Restricted fund for restricted spending whether from Funder or fundraising**