Annual Branch Returns 2026 – Excel Guidance

The following guidance has been developed to assist Treasurers, MEOs and IEs in the use of the Excel version of the Annual Branch Return 2026. This guidance focusses specifically on the functionality and features of the Excel return and should be read in conjunction with the Annual Branch Accounts Return Guide 2026 ('the Guide') which contains more general guidance for the completion of the branch return.

Structure

The Excel return consists of the following tabs: -

- Sections 1 to 8: These tabs mirror the hard copy/pdf return already circulated to branches and should be completed in the same way.
- Warnings: This tab provides information in respect of number of automatic checks which are carried out on the return as data is entered. The intention is to highlight 'at a glance' where potential errors or issues are identified, in order that these can be resolved prior to return submission and reduce the risk of queries arising at the IE or finance checking stage.
- Appendix I (1)-(4): These tabs contain copies of the bank reconciliation template already circulated to branches. Completion of these tabs is <u>optional</u>.

Colour-coding

Colour-coding has been used throughout the return to highlight which cells should be completed:

- Green cells are input cells which should be completed if relevant. Cells which are not relevant (e.g. because there has been no income or expenditure under a particular category) can generally be left blank, although there are some mandatory cells which will trigger a warning if not completed (e.g. branch number). See 'Warnings' below for further details.
- Blue cells are input cells which are optional <u>within the Excel return</u>. These cells appear in Sections 7-8, and further information about completion of these sections is set out below.
- Grey cells are cells which are automatically calculated, e.g. totals and subtotals. These cells cannot be edited.
- Amber and red cells may appear from time to time to indicate that a warning has been triggered – see 'Warnings' below for further details.

Completion

It is recommended that the following process is used for completing the return:

1) Enter the branch code (4-digit number including any leading zeros) at the top right of Section 1. It is important that this is done <u>before</u> entering any other information including the branch name (which will be automatically populated).
2) Enter the currency which will be used to complete the return at the top of Section 1.
3) Complete Section 2 (see Appendix I part 3 of the Guide).
4) Complete Sections 3 and 4 (see Appendix I part 4 of the Guide). Note that these sections will need to be completed side-by-side, as some of the figures at Section 3 are subtotals of the more detailed entries at Section 4.
5) If the branch has restricted funds, complete Section 5 (see Appendix I part 5 of the Guide).
6) Complete Section 6 (see Appendix I part 6 of the Guide).
7) Review the 'Warnings' tab for any warnings which have been triggered. Any Level 1 warnings (shown in red) should be resolved before proceeding. Level 2 warnings (shown in amber) should be investigated, and then either resolved by correcting the return, or an explanation given in the 'Additional Information' box (third box down) at Section 6.
8) Once the Treasurer is satisfied that the return is complete and accurate, and all warnings have been either cleared or explained, the return should be approved by the Branch Committee. This can either be at a committee meeting, or alternatively by correspondence (e.g. email).
9) The remainder of Section 1 should then be completed, and all supporting documentation (e.g. bank statements, ATDIs) pulled together for the independent examination/audit.
10) Print Sections 1-8 of the return and obtain the required Branch Committee signatures on the hard copy return at Section 1. (The return can be printed as one document by selecting 'Print Entire Workbook' after pressing 'Print'.)
11) Pass the return to the IE/auditor, along with the required supporting documentation. Both the hard copy signed return and the Excel version should be submitted for examination.
12) Following examination/audit, the IE/auditor should complete, and sign Section 8 of the hard copy signed return and pass this back to the branch. This can either be done entirely by hand, or by completing, printing and signing Section 8 of the Excel return and substituting this for the blank hard copy page provided by the branch. In such cases, the IE/auditor should return the Excel return to the branch with Section 8 completed, but please note that a wet signature is still required in all cases.
13) Where required by local procedures, the return should then be passed to the County/District Treasurer for checking and comment. Any comments should be entered at Section 7. This can either be done by hand, or by completing and printing Section 7 of the Excel return and substituting this for the blank hard copy page provided by the branch.
14) The return and required supporting documentation (e.g. bank statements) may now been submitted to the MEO. Both the signed copies (signed by the Branch Committee and IE/auditor) and the Excel version of the return should be submitted. Where possible, the documents submitted to MEOs (signed return, bank statements etc.) should be photocopies or pdf scans, in order to save on postage costs in returning items to the branch. Branches should retain originals locally. Where you do require hard copy documentation to be returned to the branch, please make this clear to the MEO when you make your submission.

15) The MEO will then upload the documents to SharePoint. Detailed instructions for submission of the return to Head Office will be provided separately to MEOs.
16) The MEO should return the final, fully completed and submitted Excel return to the branch via email.

Warnings

Whilst completing the return, there are number of automatic checks which will be carried out as you go along in order to highlight common errors, issues and queries which we see within the branch return. Whenever a warning is triggered, a message will appear on the 'Warnings' tab at the front of the spreadsheet. In addition, the affected cell or cells will change colour.

There are two types of warnings: -

- Level 1 warnings (red text/highlights) – this indicates a definite error (e.g. return does not balance), or missing mandatory information (e.g. branch number). Return should not be submitted with Level 1 warnings.
- Level 2 warnings (amber text/highlights) – this indicates unusual data entries or possible issues, e.g. negative numbers entered where not expected discrepancies between membership fees received and paid over, etc. These are 'clear or explain' warnings – the Treasurer should double-check that the data entered is correct, and, if so, provide a relevant explanation for the issue in the 'Additional Information' box at Section 6.

Please note that the return will be continuously checked as data is input, which may result in 'false' warnings appearing temporarily as the return is completed. For example, entering membership income at Section 3 will initially trigger a warning and turn the cell amber as the return expects all such income to be paid over to head office. Once the related expenditure is entered, provided these matches, the cell will turn green again. It is therefore recommended that you review the warnings after Sections 1-6 of the return have been completed, as you may find that some of the warnings initially generated have cleared themselves by the time you have finished.

Comments and feedback

We hope that the implementation of this form will make the process of completing the branch return more straightforward, and reduce the number of queries raised by IEs, MEOs and the Branch Accounts Team. If you have any questions, comments or feedback about the return, then please contact us at branchaccounts@britishlegion.org.uk.