

Charity registration number 1052056 (England and Wales)

THE ROYAL IRISH REGIMENT CHARITY

THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
IRISH REGIMENTAL CHAPEL FUND"

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
IRISH REGIMENTAL CHAPEL FUND"
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Charity number

1052056

Principal address

28 Bedford Street
Belfast
BT2 7FE

Auditor

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Investment advisors

Quilters Cheviot, Brewin Dolphin, Northern Trust

THE ROYAL IRISH REGIMENT CHARITY
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THE ROYAL IRISH REGIMENT CHARITY

THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL IRISH REGIMENTAL CHAPEL FUND" FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEE REPORT

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 11 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016).

The Royal Irish Regimental Charity was established under Charitable Trust on the 06th of September 1995 and amended by resolution on 07th February 2013 and constitutes an unincorporated Charity. The purpose of the charity is to manage the day to day running of The Royal Irish Regiment, maintenance of The Regimental Chapel and Memorials and preservation of their traditions using Non-Public Funds. Grants to provide assistance are made to both serving and former members of The Royal Irish Regiment and its Antecedent Regiments.

The Fund is recognised for charitable purposes by HM Revenue & Customs and registered with The Charity Commission for England and Wales. Further information on the Fund and the members of the Board of Trustees can be obtained from the Assistant Regimental Secretary Resources at the registered office address.

CHARITY ADMINISTRATIVE AND REFERENCE DETAILS

Charity Name: The Royal Irish Regimental Charity

Charity Registration Number: 1052056

Registered Office: RHQ, The Royal Irish Regiment, 28 Bedford Street, Belfast, BT2 7FE

Trustees: The Charity Commission has accepted a request from the Trustees for their personal details to be withheld. There are 13 Trustees' who have served during the year.

Administration: The Assistant Regimental Secretary (Resources) is responsible for day-to-day administration of the fund.

Investment Managers: Quilter Cheviot Limited, Montgomery House, Belfast, BT1 4NX
RBC Brewin Dolphin Limited, Lanyon Plaza, Belfast, BT1 3LP
Northern Trust, City East Plaza, Ballysimon, Limerick, V94 X2N9

Auditor: Amanda Harbinson, Corrigan CA Limited, 24 Greystone Road, Antrim BT41 2QN

Bankers: Danske Bank, Donegall Square West, Belfast, BT1 6JS Ulster Bank,
Donegall Square East, Belfast, BT51 5HD

Solicitors: Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

Objectives and activities

The Trustees are mindful that the activities of the Regimental Charity are carried out in accordance with its charitable objectives and are for the purpose of public benefit in terms of both serving and former members of The Royal Irish Regiment and its Antecedent Regiments.

The fund is used to maintain day to day running of the Royal Irish Regiment, Chapel and Memorials using non public funds. It is also used to foster comradeship between past and present members of the Royal Irish Regiment and to preserve its traditions.

The charity is divided into 4 branches (Regimental, Chapel, Relief and Chattels) each with specific objects.

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THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Regimental Branch – Grants to promote the efficiency of The Regiment including sporting efficiency, battlefield tours, production of Regimental Journals, support to Regimental Museums and the well-being of The Regimental Mascot. This objective fulfils the legal requirement of Public Benefit through the use of funds for Amateur Sport, Education, Heritage and Animal Welfare.

Chapel Branch – Grants to maintain and upkeep the Regimental Chapel and Memorials. This objective fulfils the legal requirement of Public Benefit through the use of funds for Religious, Educational and Heritage Purposes.

Relief Branch – Grants to relieve either generally or individual persons who are past or present members of The Royal Irish Regiment, or former members of the Antecedent Regiments and the dependents of such persons who are in conditions of need, hardship or distress. This objective fulfils the legal requirement of Public Benefit through the use of funds to the relief of those in need.

Chattels Branch – Grants to maintain and preserve Regimental Property. This objective fulfils the legal requirement of Public Benefit using funds for Arts and Heritage.

Success is measured by the level and quality of service provided and the amount of assistance provided. The physical condition of the Chapel, Memorials and Chattels is testament to the care they receive. The Charity uses funds to promote the activities through social media.

The Charity does not use Social Investment.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Royal Irish Regiment Charity acts to further its charitable objects in relation to all four branches.

During the year one significant donation totalling £393,905 was received from an individual. This donation was specifically for the new museum project. During the year The Royal Irish Regiment Charity made a donation of £451,594 to The Royal Irish Regiment Benevolent Fund specifically towards the refurbishment of the new museum. This donation total was made up of refurbishment expenses which were paid directly by The Royal Irish Regiment Charity and also bank transfers made from The Royal Irish Regiment Charity to The Royal Irish Regiment Benevolent Fund to cover expenses paid by them. This has been treated as a donation in the accounts of The Royal Irish Regiment Benevolent Fund so that it can be correctly included as capital costs to The Royal Irish Regiment Benevolent Fund. In addition to this The Royal Irish Regiment Charity paid £231 of building repairs. The repairs were to the building at Bedford Street owned by The Royal Irish Regiment Benevolent Fund. This has also been treated as a donation in the accounts. The Royal Irish Regiment Charity also made a donation of £21,987 to Royal Irish Regiment Benevolent Fund towards wages costs.

Income received from shop and website sales during the year totalled £23,529 (£25,850 in 2024).

Income from investments was £54,409 this year (£63,212, 2024). £12,290 of this income related to restricted investments (£16,989 in 2024).

The Regimental Branch saw expenditure on the shop and museum heritage.

The Chapel branch saw expenditure on the upkeep and maintenance of memorials.

The main expenditure in the year was on the Regimental branch as it undertook repair, maintenance and professional fees in relation to the housing of museum collections and artefacts, to protect them while building works are underway.

Financial review

There was an increase in overall income from £278,960 to £495,144, largely due to the fact that a one-off large donation of £393,905 was received towards the New Museum in the financial year.

Investment income has decreased from £63,212 in 2024 to £54,409 in 2025.

Amounts spent on refurbishment expenses during the year have been included in the financial statements as a donation to The Royal Irish Regiment Benevolent Fund.

5.14% of the costs disbursed were in meeting the objectives of The Regimental Branch and 0.01% was disbursed meeting the objectives of the Chapel Branch.

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REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Relief Branch disbursed 92.55% to meet its objectives and 0.36% was used meeting the objectives of The Chattels Branch.

0.87% of total costs was attributed to fund-raising (mostly investment management fees) Governance accounted for 1.07% of the costs

Reserves at the year-end were £775,276 unrestricted and £161,337 restricted. (2024, £875,411 unrestricted and £980,185 restricted).

During the reporting year expenditure exceeded incoming resources by £918,983. Expenditure exceeded Income by £660,620 during 2024. The majority of the reserves are made up of investments held by the Charity as at 31st March 2025.

Investment Performance

The total market value of investments decreased by £925,723. Restricted investments relate to restricted donations for the Museum which have been invested while works are ongoing. Dividend income decreased by £8,803 while investment management fees decreased by £3,312.

Reserves policy and going concern

The Trustees review the level of reserves annually and at other times throughout the year when the need arises. They have one overall reserve which has been set based on an operational reserve and a strategic reserve following a review of financial and on-going risks. The operational reserve is set to cover any unforeseen day to day operational costs and to fund short term deficits in cash budgets. The funds invested hold a proportion which are easily liquated. The strategic reserve is set to cover the potential future costs of meeting future needs and those committed to the creation of the new museum.

The Trustees have assessed the ability of the Royal Irish Regiment Charity to continue as a going concern and in their assessment they have considered all available information about the future, and conclude that it is appropriate for the financial statements to be prepared on a going concern basis.

Funding and Income.

Funding Grants - Grants received totalled £21,500 during the year. £15,890 was received from Royal Irish Benevolent Fund. £5,610 was received from the closure of The Royal Irish Museum Charity. Grants and donations accounted for 4% of total income in the year. Donations received totalled £393,945 during the year. There was a one-off large donation of £393,905 for the new museum project. Donation income accounted for 80% of the total income.

Regular Income:

Investment Income. This includes accrued interest and dividends from investments held. It accounts for 11% of total income received.

Variable Income:

Shop sales. A Regimental Shop selling items of uniform and militaria memorabilia provides a source of income. All profit made is reinvested in the Charity. This income accounted for 5% of total income in the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake, and the source of funds received.

Investment Policy and Objectives

Under the Trust Deed, the Trustees have absolute investment powers on behalf of the charity. Except for funds retained to meet current requirements, the majority of funds are invested to provide a balance of capital growth and income. The Trustees have appointed three independent investment manager companies, who have discretionary powers within agreed mandates reviewed on a regular basis. The funds are invested with a moderate risk profile.

The Regimental Charity Investment Managers are given parameters to work within and are provided with an indication of the level of return required to service the Charity.

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REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

With the advent of MS Teams all Trustees are now briefed and involved in investment decisions. All Trustees evaluate periodically how the investments have performed and make routine decisions required and provide recommendations on any changes in investment strategy. Some of the investments are aimed at long term capital growth to provide for future need; whilst others are invested for the dividend income they provide to support current need.

Risk Management

The Trustees continually assess the major risks to which Military Charities are exposed in conjunction with other Military and Ex Service Charities and strive to ensure systems are in place using best practise and shared knowledge to mitigate exposure to major risk. The Board of Trustees are responsible for the authorisation and review of the activities of the Fund and the identification and management of risks to protect against fraud and financial irregularities.

Future Developments

There is nothing planned in the next twelve months that will affect the continuance of The Royal Irish Regimental Charity as a going concern.

The Trustees of Royal Irish Regiment Charity and Royal Irish Benevolent Fund are the same. They have agreed a joint approach to the building at Bedford Street.

The building was bought by Royal Irish Benevolent Fund and is recorded in their accounts. However the Trustees agreed that Royal Irish Regiment Charity would apply for a grant and fundraise to finance the development of the building as it will be used primarily to house Regiment Museums.

Proposed plans have already been drawn up to start a fundraising campaign to raise additional funding which will be required to finish the building to a 21st Century Museum standard. The total projected expenditure is £12.8 million.

The Trustees are also exploring the establishment of two new trusts - one responsible for the new museum and one responsible for the ownership and loan of collections and artefacts to the museum. Both Trusts are operational in FY2024/25. The Trustees of both The Royal Irish Regiment Benevolent Fund and The Royal Irish Regiment Charity have agreed that in the future there are two options possible in relation to the building. It can be bought by the new Charitable Trust responsible for the New Museum at an agreed price from the Royal Irish Regiment Benevolent Fund or a rental income can be agreed. If it is to be bought then the allocation of all capital costs to the building is essential and hence the Trustees are content that the policy of reflecting works undertaken by The Royal Irish Charity as a donation to The Royal Irish Benevolent Fund achieves this.

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REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Charity was established under a Trust Deed scheme dated 6th September 1995 and amended by resolution dated 7th February 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	
[REDACTED]	
[REDACTED]	[REDACTED]
[REDACTED]	
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[REDACTED]	
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Appointment of Trustees

New trustees are appointed by approval of the Board or automatically when taking up command appointments.

Organisational Structure

Responsibility for the activities of the Fund is vested in and carried out by the Board of Trustees which meet twice a year. The Spring meeting is held at the home of the 1st Bn The Royal Irish Regiment and the Autumn meeting takes place in the Regimental Headquarters The Royal Irish Regiment.

The Board of Trustees consists of elected Officers based on their Military Appointments or the experiences and the needs of the Trust. The number of Trustees shall consist of not more than twelve.

The Chairperson of the Board of Trustees is by appointment The Colonel of Regiment, The Royal Irish Regiment.

A quorum of 3 Trustees is required to make grant awarding decisions of less than £5,000. All grants are ratified by the Trustees at the next meeting. Grant decisions are made based on need, proof of service, affordability and the impact the award would have on the applicant.

Risk Management

The Board of Trustees is responsible for the authorisation and review of the activities of the fund and the identification and management of risks to protect against fraud and other financial irregularities.

Recruitment, appointment, induction and training

New Trustees undergo orientation to brief them on their legal requirements under Charity law, the content of The Trust Deed, decision making processes including welfare grants, investment strategy used, recent financial performance of the Charity and future plans and commitments. During induction, they meet key members of the Regimental Headquarters, other Trustees and visit the Battalions for familiarisation.

Related Parties and co-operation with other organisations

All serving and former members of The Royal Irish Regiment are entitled to be considered for grants from The

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REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Royal Irish Regimental Charity and The Royal Irish Regiment Benevolent Fund. In those cases, the Royal Irish Regimental Charity makes the total disbursement of the funds and are reimbursed by The Royal Irish Regiment Benevolent Fund.

The Trustees of The Royal Irish Regimental Charity also sit on the Board of The Royal Irish Regiment Benevolent Fund. Therefore, both Charities are controlled by the same persons. Transactions entered into between the Charities are done so at full arm's length and are all agreed by Trustees at a meeting.

[REDACTED]

The Trustee report was approved by the Board of Trustees.

[REDACTED]
[REDACTED]

Dated: 15 January 2026

THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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STATEMENT OF TRUSTEE RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total Unrestricted funds 2025	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	3	21,540	393,905	415,445	150,327	185,827
Charitable activities	4	25,290	-	25,290	29,921	29,921
Investments	5	42,119	12,290	54,409	46,223	63,212
Total income		88,949	406,195	495,144	226,471	278,960
<u>Expenditure on:</u>						
Raising funds	6	5,277	4,587	9,864	6,727	14,482
Charitable activities	7	155,703	1,195,537	1,351,240	168,160	1,073,272
Other	13	6,893	-	6,893	6,550	6,550
Total expenditure		167,873	1,200,124	1,367,997	181,437	1,094,304
Net gains/(losses) on investments	14	(21,211)	(24,919)	(46,130)	49,435	154,724
Gross transfers between funds		-	-	-	17,841	(17,841)
Net expenditure for the year/ Net movement in funds		(100,135)	(818,848)	(918,983)	112,310	(660,620)
Fund balances at 1 April 2024		875,411	980,185	1,855,596	763,101	2,516,216
Fund balances at 31 March 2025		775,276	161,337	936,613	875,411	1,855,596

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE ROYAL IRISH REGIMENT CHARITY
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BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	16		27,683		13,278
Tangible assets	17		24,774		25,082
Heritage assets	18		28,544		19,974
Investments	19		691,189		1,616,912
			<u>772,190</u>		<u>1,675,246</u>
Current assets					
Stocks	20	128,529		79,264	
Debtors	21	27,651		58,408	
Cash at bank and in hand		21,585		48,988	
		<u>177,765</u>		<u>186,660</u>	
Creditors: amounts falling due within one year	22	(13,342)		(6,310)	
Net current assets			<u>164,423</u>		<u>180,350</u>
Total assets less current liabilities			<u>936,613</u>		<u>1,855,596</u>
Income funds					
Restricted funds	23		161,337		980,185
Unrestricted funds			775,276		875,411
			<u>936,613</u>		<u>1,855,596</u>

The financial statements were approved by the Trustees on 15 January 2026


Trustee

THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations			(913,048)		(879,189)
Extraordinary Items					
Investing activities					
Purchase of intangible assets		(22,155)		(16,597)	
Purchase of tangible fixed assets		(17,632)		(37,145)	
Purchase of heritage assets		(8,570)		-	
Proceeds on disposal of investments		879,593		543,559	
Investment income received		54,409		63,212	
Net cash generated from investing activities			885,645		553,029
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(27,403)		(326,160)
Cash and cash equivalents at beginning of year			48,988		375,148
Cash and cash equivalents at end of year			21,585		48,988

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Royal Irish Regiment Charity was drawn up and established under a Deed of Trust on the 30th September 1992, two further provisions were added in 1996 and a second Trust Deed was sealed on the 31st October 1997 adding to the original.

General Information and Basis of Preparation

These financial statements have been prepared in accordance with applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

These financial statements are prepared on a going concern basis under the historical cost convention, as modified by the revaluation of investments.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

The unrestricted funds consist of funds which are expendable at the discretion of the Board of Trustees in furtherance of the charitable objectives of the Fund.

The restricted funds consist of funds given to the charity for a specific purpose and in respect of which conditions have been imposed for its use.

Income recognition

All incoming resources are credited to income funds and have been included in the financial statements using the accruals basis.

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after an performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is interest earned through holding cash at bank and dividends from investments held.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Incoming resources

Income from charitable activities is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from investments is measured at the fair value of the consideration received or receivable and represents amounts receivable for the sale of investments held during the year.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a time basis relative to and on a basis consistent with the use of the resources. Expenditure is categorised under the following headings:

- Cost of generating funds comprises costs incurred in generating voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into the categories above.

Support costs are those which assist the work of the charity but do not directly represent charitable activities on a basis consistent with use of the resources.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33.33% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

The trustees feel that a depreciation rate of 0% is appropriate for heritage assets as there is no decline in the value of these assets each year.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and gifts	40	393,905	393,945	36,446
Grants Received	21,500	-	21,500	149,381
	<u>21,540</u>	<u>393,905</u>	<u>415,445</u>	<u>185,827</u>
For the year ended 31 March 2024	<u>150,327</u>	<u>35,500</u>		<u>185,827</u>
Grants receivable for core activities				
Royal Irish Benevolent Fund	15,890	-	15,890	113,186
Royal Irish Museum	5,610	-	5,610	10,695
AMOT	-	-	-	25,000
Department of Finance & Communities	-	-	-	500
	<u>21,500</u>	<u>-</u>	<u>21,500</u>	<u>149,381</u>

4 Charitable activities

	2025 £	2024 £
Member Subscriptions	1,761	1,548
Event Contribution	-	2,523
Sales Within Charitable Activities	13,367	10,620
Shop Income	10,162	15,230
	<u>25,290</u>	<u>29,921</u>

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income from listed investments	40,866	12,290	53,156	45,358	16,989	62,347
Interest receivable	1,253	-	1,253	865	-	865
	<u>42,119</u>	<u>12,290</u>	<u>54,409</u>	<u>46,223</u>	<u>16,989</u>	<u>63,212</u>

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
<u>Fundraising and publicity</u>						
Seeking donations, grants and legacies	874	-	874	2,179	-	2,179
<u>Investment management</u>	4,403	4,587	8,990	4,547	7,755	12,302
	<u>5,277</u>	<u>4,587</u>	<u>9,864</u>	<u>6,727</u>	<u>7,755</u>	<u>14,481</u>

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	2025	2024
	£	£
Cost of Sales	18,142	30,908
Event Costs	2,291	31,336
Regimental Expenses	2,362	20,232
Recruitment & Promotion	5,246	2,243
Operational Expenditure	28,717	49,545
Depreciation	25,690	17,478
	<hr/>	<hr/>
	82,448	151,742
Grant funding of activities (see note 8)	1,268,792	921,530
	<hr/>	<hr/>
	<u>1,351,240</u>	<u>1,073,272</u>

8 Grants payable

	2025	2024
	£	£
Museum Development Grants	451,594	884,396
Grants to Institutions	813,568	37,064
Welfare Grants	3,630	70
	<hr/>	<hr/>
	<u>1,268,792</u>	<u>921,530</u>

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Analysis of Total Expenditure

	Raise	Funds	Regimental	Chapel	Relief	Chattels	Managing	Invest	Gov	2025	2024
	£	£	£	£	£	£	£	£	£	Totals	Totals
	£	£	£	£	£	£	£	£	£	£	£
Fundraising	874	-	-	-	-	-	-	-	-	874	2,179
Investment	-	-	-	-	-	-	8,990	-	-	8,990	12,302
Management	-	-	-	-	-	-	-	-	-	-	-
Shop	-	18,142	-	-	-	-	-	-	-	18,142	30,908
Purchases	73	1,737	7	30	174	-	270	-	-	2,291	31,337
Event Costs	33	779	3	14	78	-	121	-	-	1,028	824
Mascot	60	1,431	6	25	143	-	223	-	-	1,888	12,518
Expenses	9	224	1	4	22	-	35	-	-	295	18,050
Insurance	-	2,709	-	-	-	-	-	-	-	2,709	3,300
Presentation	92	2,186	9	38	219	-	340	-	-	2,884	2,280
Regimental	2	52	-	1	5	-	8	-	-	68	78
Publications	-	-	-	-	-	-	-	-	-	-	2,343
Postage &	90	2,128	8	37	213	-	331	-	-	2,807	2,859
Stationery	59	1,398	6	24	140	-	218	-	-	1,845	830
Bank Charges	120	2,853	11	49	286	-	444	-	-	3,763	4,005
Training	22	523	2	9	52	-	81	-	-	689	724
Repairs &	170	4,035	16	69	405	-	628	-	-	5,323	2,344
Maintenance	33	788	3	14	79	-	123	-	-	1,040	1,359
Subscriptions	91	2,153	9	37	216	-	335	-	-	2,841	1,923
Computer	85	2,005	8	35	201	-	312	-	-	2,646	6,909
Expenses	190	4,503	18	77	451	-	701	-	-	5,940	4,436
Paypal Fees	3	61	-	1	6	-	9	-	-	80	254
Recruitment &	16	363	1	6	37	-	56	-	-	479	3,667
Promotion	-	-	-	1,265,162	-	-	-	-	-	1,265,162	921,460
Remembrance	116	2,752	11	47	276	-	428	-	-	3,630	70
Management	-	-	-	-	-	-	6,893	-	-	6,893	6,550
Meetings	574	13,599	54	233	1,363	-	2,117	-	-	17,940	17,476
Travel	248	5,875	23	101	589	-	914	-	-	7,750	3,319
Legal &	2,960	70,296	196	1,266,013	4,955	8,990	14,587	-	-	1,367,997	1,094,304
Professional	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-	-	-
Grants To	-	-	-	-	-	-	-	-	-	-	-
Institutions	-	-	-	-	-	-	-	-	-	-	-
Grants to	-	-	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-	-	-
Auditors	-	-	-	-	-	-	-	-	-	-	-
Remuneration	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Amortisation	-	-	-	-	-	-	-	-	-	-	-
	2,960	70,296	196	1,266,013	4,955	8,990	14,587	-	-	1,367,997	1,094,304

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10	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	17,940	17,478
Amortisation of intangible assets	7,750	3,319

11 Trustees

[REDACTED]

12 Employees

There were no employees during the year.

Employee costs in the financial statements for Royal Irish Regiment Benevolent Fund include amounts for work undertaken on behalf of Royal Irish Regiment Charity.

Remuneration of key management personnel

[REDACTED]

13 Auditors Remuneration

	Unrestricted funds	Unrestricted funds
	2025	2024
Auditors Remuneration	6,893	5,000

14 Net gains/(losses) on investments

	Unrestricted funds	Restricted funds	Total Unrestricted Funds	Restricted funds	Total
	2025	2025	2025	2024	2024
	£	£	£	£	£
Gain/(Loss) on revaluation of investments	(21,211)	(24,919)	(46,130)	49,435	154,724

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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FOR THE YEAR ENDED 31 MARCH 2025

16 Intangible fixed assets

	Software £
Cost	
At 1 April 2024	16,597
Additions	22,155
	<u>38,752</u>
At 31 March 2025	<u>38,752</u>
Amortisation and impairment	
At 1 April 2024	3,319
Amortisation charged for the year	7,750
	<u>11,069</u>
At 31 March 2025	<u>11,069</u>
Carrying amount	
At 31 March 2025	27,683
	<u><u>27,683</u></u>
At 31 March 2024	<u><u>13,278</u></u>

17 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	49,751	7,307	57,058
Additions	17,406	226	17,632
	<u>67,157</u>	<u>7,533</u>	<u>74,690</u>
At 31 March 2025	<u>67,157</u>	<u>7,533</u>	<u>74,690</u>
Depreciation and impairment			
At 1 April 2024	27,383	4,593	31,976
Depreciation charged in the year	16,979	961	17,940
	<u>44,362</u>	<u>5,554</u>	<u>49,916</u>
At 31 March 2025	<u>44,362</u>	<u>5,554</u>	<u>49,916</u>
Carrying amount			
At 31 March 2025	22,795	1,979	24,774
	<u><u>22,795</u></u>	<u><u>1,979</u></u>	<u><u>24,774</u></u>
At 31 March 2024	<u><u>22,368</u></u>	<u><u>2,714</u></u>	<u><u>25,082</u></u>

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Heritage assets

	£
At 1 April 2024	19,974
Purchases	8,570
	<hr/>
At 31 March 2025	28,544
	<hr/> <hr/>

19 Fixed asset investments

	Total £
Valuation	
At 1 April 2023	1,616,912
Additions	149,134
Valuation changes	(46,130)
	-
Disposals	(1,028,727)
	<hr/>
At 31 March 2025	691,189
	<hr/>
Impairment	
At 1 April 2023 & 31 March 2024	
Impairment losses	-
	<hr/>
At 31 March 2025	-
	<hr/>
Carrying amount	
At 31 March 2025	691,189
	<hr/> <hr/>
At 31 March 2024	1,616,912
	<hr/> <hr/>

20 Stocks

	2025 £	2024 £
Finished goods and goods for resale	128,529	79,264
	<hr/> <hr/>	<hr/> <hr/>

THE ROYAL IRISH REGIMENT CHARITY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

21 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	27,651	58,408

22 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	7,842	1,060
Accruals and deferred income	5,500	5,250
	13,342	6,310

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
	980,185	406,195	(1,200,124)	-	(24,919)	161,337
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
	1,753,115	52,489	(912,867)	(17,841)	105,289	980,185

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	875,411	88,949	(167,873)	-	(21,211)	775,276

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

24 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	763,101	226,471	(181,437)	17,841	49,435	875,411

25 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2025 are represented by:			
Intangible fixed assets	27,683	-	27,683
Tangible assets	24,774	-	24,774
Heritage assets	28,544	-	28,544
Investments	691,189	-	691,189
Current assets/(liabilities)	3,086	161,337	164,423
	775,276	161,337	936,613

26 Movement in Funds

Fund	At 01/04/24	Incoming Resources	Resources Expended	Investment Gains/Losses	Transfers	At 31/03/25
	£	£	£	£	£	£
Unrestricted	875,411	88,949	(167,873)	(21,211)	-	775,276
Restricted	980,185	406,195	(1,200,124)	(24,919)	-	161,337
	1,855,596	495,144	(1,367,997)	(46,130)	-	936,613

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

27 Related party transactions

The Trustees of The Royal Irish Benevolent fund also sit on The Board of Trustees of The Royal Irish Regimental Charity. Therefore both charities are controlled by the same persons. Transactions entered into between the charities are done at full arms length.

Three trustees had a combined total of £2,645 travel expenses reimbursed to them during the accounting period.

A "rebalancing grant" of £14,358.10 was included as a debtor and is received from Royal Irish Regiment Benevolent Fund after year end. Each year the trustees agree that a percentage of the Royal Irish Benevolent Fund surplus be transferred to the Royal Irish Charity as part of their benevolence award.

During the year Royal Irish Regiment Charity made a donation of £451,594 to Royal Irish Regiment Benevolent Fund for assistance with the refurbishment costs of the new museum. This donation was made from funds received by Royal Irish Regiment Charity from Ministry of Defence specifically for this purpose. Royal Irish Regiment Charity also made the following donations to Royal Irish benevolent Fund £231 for repairs and maintenance of buildings and £21,987 for wages.



THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE ROYAL IRISH REGIMENT CHARITY

Opinion

We have audited the financial statements of The Royal Irish Regiment Charity (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustee use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustee report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or - we have not received all the information and explanations we require for our audit.

THE ROYAL IRISH REGIMENT CHARITY
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE ROYAL IRISH REGIMENT CHARITY

Responsibilities of trustees

As explained more fully in the statement of Trustee responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the company's members, as a body, in accordance with section 65(2) of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and regulations made under Section 154 of that Act. . Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

15 January 2026

THE ROYAL IRISH REGIMENT CHARITY
THE ROYAL IRISH REGIMENT CHARITY "INCORPORATING THE ROYAL
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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE ROYAL IRISH REGIMENT CHARITY

[REDACTED]