

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Army Form N1514
(Rev 11/09)

Unit: 3 RSME REGT

Address GIBRALTAR BARRACKS, BLACKWATER, SURREY, GU17 9LP

In respect of the: PRI

Charity Commission registered number: 1129971

for the period from: 01.03.21 to: 28.02.22

Managing Trustee(s) during the period:

From: 01.03.20 To: 06.06.21
From: 07.06.21 To: 28.02.22

Name: Lt Col C L James
Name: Lt Col C J P Price

Fund Holder(s) during the period:

From: 01.03.21 To: 07.06.21
From: 07.06.21 To: 28.02.22

Name: Capt A Smith
Name: Capt N Lawson

Internal Auditor(s) during the period:

From: 01.03.21 To: 28.02.22

Name: Mrs A Burton

Associate Auditor(s) during the period:

From: 01.03.21 To: 28.02.22
From: 01.03.21 To: 28.02.22

Name: WO1 A Gill
Name: WO2 E Smith

Regimental Account(s) during the period:

From: 01.03.21 To: 13.04.21
From: 13.04.21 To: 28.02.22
From: 28.02.22 To: 28.02.22

Name: Mr P Hopper
Name: SSgt C Heirs
Name: Mr P Hopper

Assembled at Minley on 01.03.22 by order of Commanding Officer, 3 RSME Regiment.

3 RSME REGIMENT**PRI**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	2,172.14	1,000.00	0.00	3,172.14	4,506.34
Activities for Generating Funds	4,589.00	0.00	0.00	4,589.00	11,718.20
Investment Income	858.33	32.41	0.00	890.74	1,667.60
Income Resources from Charitable Activities	5,842.78	0.00	0.00	5,842.78	7,850.50
Other Incoming Resources	1,500.76	30,657.23	0.00	32,157.99	34,632.15
Total Incoming Resources	14,963.01	31,689.64	0.00	46,652.65	60,374.79
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	1,165.17	26,466.51	0.00	27,631.68	33,936.58
Governance Costs	0.00	0.00	0.00	0.00	0.00
Grants and Donations	9,448.66	90.43	0.00	9,539.09	3,306.33
Other Costs	10,010.49	0.00	0.00	10,010.49	6,645.97
Total Resources Expended	20,624.32	26,556.94	0.00	47,181.26	43,888.88
Net Incoming/Outgoing Resources Before Transfers	-5,661.31	5,132.70	0.00	-528.61	16,485.91
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	-5,661.31	5,132.70	0.00	-528.61	16,485.91
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-5,661.31	5,132.70	0.00	-528.61	16,485.91
Reconciliation of Funds					
Total funds brought forward from previous year	89,495.06	24,173.22	0.00	113,668.28	
Total funds carried forward	83,833.75	29,305.92	0.00	113,139.67	

3 RSME REGIMENT

PRI

February 2022

<u>End of last year</u>		<u>Balance</u>
	<u>Fixed Assets</u>	
1,000.00	CAPITAL PROPERTY	0.00
1,000.00	Total Fixed Assets	0.00
	<u>Current Assets</u>	
84,633.06	CURRENT BANK A/C	87,044.21
26,860.00	INVESTMENTS	27,608.00
0.00	CASH	0.00
1,786.44	DEBTORS	329.70
432.00	55 SQN STOCK	0.00
113,711.50	Total Current Assets	114,981.91
114,711.50	Total Assets	114,981.91
	<u>Liabilities</u>	
1,043.22	CREDITORS	1,842.24
0.00	TAX & ERNIC	0.00
0.00	VAT control	0.00
0.00	VAT payable	0.00
(1,043.22)	Total Liabilities	(1,842.24)
113,668.28	Total Assets Minus Liabilities	113,139.67
	<u>Total Funds</u>	
24,173.22	Total Restricted Funds	29,305.92
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
89,495.06	Accumulated Trading & GPF	83,833.75
113,668.28	Total Funds	113,139.67

3 RSME REGIMENT

PRI

End of last yearBalanceFunds AnalysisDesignated Funds

0.00

0.00

Restricted Funds

0.00	NOT USED	0.00
125.48	CO's ENTERTAINMENTS	225.60
0.00	NOT USED	0.00
146.00	RETDU	0.00
4,728.10	PNCO CLM FUNCTIONS	4,928.10
2,640.00	KEY FOBS	2,630.00
826.14	8 ENGR X GENERAL	1,068.39
220.30	RETDT GENERAL	0.00
1,207.60	UOTC WEEKEND	1,207.60
400.00	CORPS DUTY	800.00
2,066.04	CLAY SHOOTING	3,962.21
0.00	NOT USED	0.00
2,948.78	HOUSING WELFARE	5,610.49
70.00	8 ENGR X PREST	0.00
1,231.50	8 ENGR X COMD ENTS	616.31
0.00	INTEREST	32.41
1,522.80	55 SQN GENERAL	757.50
503.00	55 SQN MANAGEMENT	557.27
577.50	55 SQN PRESENTATION	486.00
543.89	57 SQN GENERAL	627.74
2,216.09	63 SQN GENERAL	506.45
2,200.00	RE VOCATIONAL EDUCATION	1,000.00
0.00	RCAM PRI FUND AMALGAMTION	4,289.85

24,173.22

29,305.92

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

13.00	Trading surplus	4.00
0.00	Non Primary Purpose trading surplus	0.00
14,592.18	General Purpose Fund surplus	(5,665.31)
14,605.18	Trading & GPF surplus	(5,661.31)
74,889.88	Balance at last balance sheet	89,495.06
89,495.06	Accumulated Trading & GPF	83,833.75

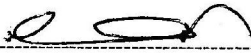
113,668.28 Grand total

113,139.67

End of last year

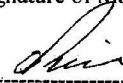
Balance

Signature of A/C Holder/Fund Manager



Date 17/3/22

Signature of Managing Trustee

 Lt Col PELLE RE

Date 25 Mar 22

3 RSME REGIMENT

Balance date to end of February 2022

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	CAPITAL PROPERTY	0.00	-1,000.00
B400	55 SQN STOCK	0.00	-432.00
B500	DEBTORS	329.70	-1,456.74
B650	CURRENT BANK A/C	87,044.21	2,411.15
B651	INVESTMENTS	27,608.00	748.00
B680	CASH	0.00	0.00
B700	CREDITORS	-1,842.24	-799.02
B705	TAX & ERNIC	0.00	0.00
B750	VAT control	0.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-89,495.06	-14,605.18
R300	NOT USED	0.00	0.00
R301	CO's ENTERTAINMENTS	-225.60	-100.12
R303	NOT USED	0.00	0.00
R304	RETDU	0.00	146.00
R305	PNCO CLM FUNCTIONS	-4,928.10	-200.00
R307	KEY FOBS	-2,630.00	10.00
R308	8 ENGR X GENERAL	-1,068.39	-242.25
R309	RETDG GENERAL	0.00	220.30
R310	UOTC WEEKEND	-1,207.60	0.00
R316	CORPS DUTY	-800.00	-400.00
R325	CLAY SHOOTING	-3,962.21	-1,896.17
R327	NOT USED	0.00	0.00
R329	HOUSING WELFARE	-5,610.49	-2,661.71
R338	8 ENGR X PREST	0.00	70.00
R339	8 ENGR X COMD ENTS	-616.31	615.19
R340	INTEREST	-32.41	-32.41
R345	55 SQN GENERAL	-757.50	765.30
R346	55 SQN MANAGEMENT	-557.27	-54.27
R347	55 SQN PRESENTATION	-486.00	91.50
R348	57 SQN GENERAL	-627.74	-83.85
R350	63 SQN GENERAL	-506.45	1,709.64
R351	RE VOCATIONAL EDUCATION	-1,000.00	1,200.00
R356	RCAM PRI FUND AMALGAMTION	-4,289.85	-4,289.85

3 RSME REGIMENT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
		114,981.91	-120,643.22
		7,987.08	-28,253.57
		-5,661.31	-20,266.49

3 RSME REGIMENT

All supplier names Effective date up to 28/02/2022										
Supplier	CR Limit	Total	02/22	01/22	12/21	11/21	10/21	09/21 +	Unallocated	
8 ENGR SKI RUSH	NONE	496.00	0.00	496.00	0.00	0.00	0.00	0.00	0.00	
SNOW SPR 2022 PARK	NONE	1,010.48	1,010.48	0.00	0.00	0.00	0.00	0.00	0.00	
TORRES VEDRAS RUN Q ZORN CROOK	NONE	335.76	0.00	0.00	0.00	0.00	0.00	335.76	0.00	
Totals										
		1,842.24	1,010.48	496.00	0.00	0.00	0.00	335.76	0.00	

3 RSME REGIMENT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	GRANTS RETURNED	-1,525.85	-366.30
G002	DONATIONS	-296.29	0.00
G003	CORPS GRANTS	-350.00	0.00
G055	GAINSHARE	-3,444.00	0.00
G056	DENTAL SALES	0.00	0.00
G058	MINI BUS HIRE	-1,145.00	-275.00
G125	INTEREST	-858.33	-748.00
G150	SPORT INCOME	-5,805.78	-833.00
G300	RESTRICTED IN	-4.24	0.00
G301	SSVC Income	-1,496.52	-278.10
G317	NOT USED	0.00	0.00
G400	TRANSFERS IN	0.00	0.00
G600	ADV TRG	577.17	0.00
G601	SPORTS EXP	555.00	0.00
G602	RESTRICTED OUT	0.00	0.00
G770	GRANTS	9,256.67	592.00
G772	PRESENTATIONS	149.99	59.99
G777	TAX/BANK CHARGES	42.00	30.00
G800	INSURANCE	1,466.42	0.00
G801	TV LICENCE	159.00	159.00
G802	WRVS/WELFARE EXP	1,165.31	117.31
G805	MINI BUS EXP	1,214.16	0.00
G806	INVESTMENT LOSS	0.00	0.00
G812	XMAS GRANTS	1,309.20	0.00
G815	DENTAL CENTRE EXP	0.00	0.00
G816	PPL/PRS LICENCE	534.63	0.00
G820	SSVC EXP	3,161.77	30.72
G821	DEPRECIATION	1,000.00	1,000.00
G900	TRANSFERS OUT	0.00	0.00
T001	OPENING STOCK	432.00	0.00
T002	PURCHASES	0.00	0.00
T003	CLOSING STOCK	0.00	432.00
T004	WRITE-OFFS	0.00	0.00
T005	MESS GUESTS	0.00	0.00
T006	DISPOSALS AT COST	-399.00	-399.00
T007	TRADING EXPENSES	0.00	0.00
T008	SALES	-37.00	-37.00

3 RSME REGIMENT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>		<u>Month Movement</u>	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		21,023.32	-15,362.01	2,421.02	-2,936.40
		5,661.31		-515.38	
		0.00			

3 RSME REGIMENT

February 2022

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		
OPENING STOCK	0.00	432.00
PURCHASES	0.00	0.00
(A)	0.00	432.00
Value of goods disposed at cost		
WRITE-OFFS	0.00	0.00
MESS GUESTS	0.00	0.00
DISPOSALS AT COST	399.00	399.00
Value of closing stock at cost	-432.00	0.00
(B)	-33.00	399.00
COST OF GOODS SOLD (A - B) = (C)	33.00	33.00
INCOME FROM SALES		
SALES	37.00	37.00
INCOME FROM SALES (D)	37.00	37.00
SURPLUS		
Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	4.00	4.00
Gross profit is therefore:	12.12 %	12.12 %
$\frac{E \times 100}{C} \%$		
TRADING EXPENSES	0.00	0.00
NET SURPLUS (F)	4.00	4.00
Total Percentage is therefore:	12.12 %	12.12 %
$\frac{F \times 100}{C} \%$		

3 RSME REGIMENT

PRI

February 2022

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		
(A)	0.00	0.00
Value of goods disposed at cost		
(B)	0.00	0.00
COST OF GOODS SOLD (A - B) = (C)	0.00	0.00
INCOME FROM SALES		
INCOME FROM SALES (D)	0.00	0.00
SURPLUS		
Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	0.00	0.00
Gross profit is therefore:	100 %	100 %
$\frac{E \times 100}{C} \%$		
NET SURPLUS (F)	0.00	0.00
Total Percentage is therefore:	100 %	100 %
$\frac{F \times 100}{C} \%$		

3 RSME REGIMENT

PRI

February 2022

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Analysis		
Income		

Voluntary Income	366.30	2,172.14
Activities for Generating Funds	275.00	4,589.00
Investment Income	748.00	858.33
Income Resources from Charitable Activiti	870.00	5,842.78
Other Income	278.10	1,500.76
	-----	-----
Total Income excluding transfers	2,537.40	14,963.01
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	33.00	1,165.17
Governance Costs	0.00	0.00
Grants and Donations	681.99	9,448.66
Other Costs	1,307.03	10,010.49
	-----	-----
Total Expenditure excluding transfers	2,022.02	20,624.32
Internal Transfers	0.00	0.00
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
	-----	-----
Unrealised gains/losses on investment asse	0.00	0.00
	-----	-----
GPF Income Over Expenditure	515.38	-5,661.31
	-----	-----

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Fund Analysis		
Income		
Voluntary Income	0.00	1,000.00
Activities for Generating Funds	0.00	0.00
Investment Income	9.31	32.41
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	597.26	30,657.23
Total Income excluding transfers	606.57	31,689.64
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	2,859.18	26,466.51
Governance Costs	0.00	0.00
Grants and Donations	0.00	90.43
Other Costs	0.00	0.00
Total Expenditure excluding transfers	2,859.18	26,556.94
Internal Transfers	0.00	0.00
Restricted funds Income Over Expenditure	-2,252.61	5,132.70

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		

Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
	-----	-----
Designated funds Income Over Expenditur	0.00	0.00
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
	-----	-----
Endowment funds Income Over Expenditu	0.00	0.00
	-----	-----

3 RSME REGIMENT

PRI

February 2022

GPF Analysis	Turnover this month		Turnover year to date	
Income				

Voluntary Income				

G001 GRANTS RETURNED	366.30		1,525.85	
G002 DONATIONS	0.00		296.29	
G003 CORPS GRANTS	0.00		350.00	
		366.30		2,172.14
Activities for Generating Funds				

G055 GAINSHARE	0.00		3,444.00	
G056 DENTAL SALES	0.00		0.00	
G058 MINI BUS HIRE	275.00		1,145.00	
		275.00		4,589.00
Investment Income				

G125 INTEREST	748.00		858.33	
		748.00		858.33
Income Resources from Charitable Activities				

Trading Income	37.00		37.00	
G150 SPORT INCOME	833.00		5,805.78	
		870.00		5,842.78
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 RESTRICTED IN	0.00		4.24	
G301 SSVC Income	278.10		1,496.52	
G317 NOT USED	0.00		0.00	
		278.10		1,500.76
Internal Transfers In				

G400 TRANSFERS IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

		0.00		0.00
GPF Total Income		2,537.40		14,963.01

3 RSME REGIMENT

PRI

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
Trading Costs	33.00	33.00
G600 ADV TRG	0.00	577.17
G601 SPORTS EXP	0.00	555.00
G602 RESTRICTED OUT	0.00	0.00
	33.00	1,165.17
Governance Costs		
	0.00	0.00
Grants and Donations		
G770 GRANTS	592.00	9,256.67
G772 PRESENTATIONS	59.99	149.99
G777 TAX/BANK CHARGES	30.00	42.00
	681.99	9,448.66
Other Costs		
Non Primary Trading Costs	0.00	0.00
G800 INSURANCE	0.00	1,466.42
G801 TV LICENCE	159.00	159.00
G802 WRVS/WELFARE EXP	117.31	1,165.31
G805 MINI BUS EXP	0.00	1,214.16
G806 INVESTMENT LOSS	0.00	0.00
G812 XMAS GRANTS	0.00	1,309.20
G815 DENTAL CENTRE EXP	0.00	0.00
G816 PPL/PRS LICENCE	0.00	534.63
G820 SSVC EXP	30.72	3,161.77
G821 DEPRECIATION	1,000.00	1,000.00
	1,307.03	10,010.49
Internal Transfers Out		
G900 TRANSFERS OUT	0.00	0.00
	0.00	0.00
Unrealised Losses on Investments		
	0.00	0.00
GPF Total Expenditure	2,022.02	20,624.32

	Turnover this month	Turnover year to date
GPF Income Over Expenditure	515.38	-5,661.31

	Turnover this month	Turnover year to date
Trading Account Analysis		
Trading Expenditure		
T001 OPENING STOCK	0.00	432.00
T002 PURCHASES	0.00	0.00
T003 CLOSING STOCK	432.00	0.00
T004 WRITE-OFFS	0.00	0.00
T005 MESS GUESTS	0.00	0.00
T006 DISPOSALS AT COST	-399.00	-399.00
T007 TRADING EXPENSES	0.00	0.00
Trading Income		
T008 SALES	37.00	37.00
Income Over Expenditure	4.00	4.00
Non Primary Purpose Trading Analysis		
Trading Expenditure		
Trading Income		
Income Over Expenditure	0.00	0.00

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		

Voluntary Income	0.00	1,000.00
Activities for Generating Funds	0.00	0.00
Investment Income	9.31	32.41
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	597.26	30,657.23
	-----	-----
Total Income excluding transfers	606.57	31,689.64
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	2,859.18	26,466.51
Governance Costs	0.00	0.00
Grants and Donations	0.00	90.43
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	2,859.18	26,556.94
Internal Transfers	0.00	0.00
	-----	-----
Restricted funds Income Over Expenditure	-2,252.61	5,132.70
	-----	-----

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		
<hr/>		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	<hr/>	<hr/>
Total Income excluding transfers	0.00	0.00
Expenditure		
<hr/>		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	<hr/>	<hr/>
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
	<hr/>	<hr/>
Designated funds Income Over Expenditur	0.00	0.00
	<hr/>	<hr/>

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
	-----	-----
Endowment funds Income Over Expenditu	0.00	0.00
	-----	-----

3 RSME REGIMENT

February 2022

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
GPF Analysis				
Income				

Voluntary Income				

G001 GRANTS RETURNED	366.30		1,525.85	
G002 DONATIONS	0.00		296.29	
G003 CORPS GRANTS	0.00		350.00	
		366.30		2,172.14
Activities for Generating Funds				

G055 GAINSHARE	0.00		3,444.00	
G056 DENTAL SALES	0.00		0.00	
G058 MINI BUS HIRE	275.00		1,145.00	
		275.00		4,589.00
Investment Income				

G125 INTEREST	748.00		858.33	
		748.00		858.33
Income Resources from Charitable Activiti				

Trading Income	37.00		37.00	
G150 SPORT INCOME	833.00		5,805.78	
		870.00		5,842.78
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 RESTRICTED IN	0.00		4.24	
G301 SSVC Income	278.10		1,496.52	
G317 NOT USED	0.00		0.00	
		278.10		1,500.76
Internal Transfers In				

G400 TRANSFERS IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

		0.00		0.00
GPF Total Income		2,537.40		14,963.01

3 RSME REGIMENT

PRI

	Turnover this month	Turnover year to date
Expenditure		

Investment Management Costs		

	0.00	0.00
Costs of Generating Funds		

	0.00	0.00
Charitable Activities		

Trading costs	33.00	33.00
G600 ADV TRG	0.00	577.17
G601 SPORTS EXP	0.00	555.00
G602 RESTRICTED OUT	0.00	0.00
	33.00	1,165.17
Governance Costs		

	0.00	0.00
Grants and Donations		

G770 GRANTS	592.00	9,256.67
G772 PRESENTATIONS	59.99	149.99
G777 TAX/BANK CHARGES	30.00	42.00
	681.99	9,448.66
Other Costs		

Non Primary Trading Costs	0.00	0.00
G800 INSURANCE	0.00	1,466.42
G801 TV LICENCE	159.00	159.00
G802 WRVS/WELFARE EXP	117.31	1,165.31
G805 MINI BUS EXP	0.00	1,214.16
G806 INVESTMENT LOSS	0.00	0.00
G812 XMAS GRANTS	0.00	1,309.20
G815 DENTAL CENTRE EXP	0.00	0.00
G816 PPL/PRS LICENCE	0.00	534.63
G820 SSVC EXP	30.72	3,161.77
G821 DEPRECIATION	1,000.00	1,000.00
	1,307.03	10,010.49
Internal Transfers Out		

G900 TRANSFERS OUT	0.00	0.00
	0.00	0.00
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	2,022.02	20,624.32

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Income Over Expenditure	515.38	-5,661.31

3 RSME REGIMENT

	Turnover this month	Turnover year to date
Trading Account Analysis		

Trading Expenditure		

T001 OPENING STOCK	0.00	432.00
T002 PURCHASES	0.00	0.00
T003 CLOSING STOCK	432.00	0.00
T004 WRITE-OFFS	0.00	0.00
T005 MESS GUESTS	0.00	0.00
T006 DISPOSALS AT COST	-399.00	-399.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
Trading Income		

T008 SALES	37.00	37.00
	-----	-----
Income Over Expenditure	4.00	4.00
Non Primary Purpose Trading Analysis		

Trading Expenditure		

Trading Income		

Income Over Expenditure	0.00	0.00

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		

Voluntary Income		

R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	1,000.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	1,000.00
Activities for Generating Funds		

R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	0.00
Investment Income		

3 RSME REGIMENT

PRI

	Turnover this month	Turnover year to date
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	9.31	32.41
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	9.31	32.41
Income Resources from Charitable Activities		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	0.00
Other Incoming Resources		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	533.25
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	200.00

3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R307 KEY FOBS	10.00	70.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	400.00
R325 CLAY SHOOTING	13.26	12,387.18
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	200.00	4,840.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	850.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	4.00	2,090.98
R346 55 SQN MANAGEMENT	0.00	222.00
R347 55 SQN PRESENTATION	0.00	363.50
R348 57 SQN GENERAL	370.00	1,683.79
R350 63 SQN GENERAL	0.00	1,945.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	5,071.53
	597.26	30,657.23
Total Income excluding transfers	606.57	31,689.64

3 RSME REGIMENT

PRI

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	0.00
Charitable Activities		
R300 NOT USED	0.00	0.00

3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R301 CO's ENTERTAINMENTS	0.00	433.13
R303 NOT USED	0.00	0.00
R304 RETDU	146.00	146.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	10.00	80.00
R308 8 ENGR X GENERAL	3.15	757.75
R309 RETDT GENERAL	220.30	220.30
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	10,491.01
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	842.05	2,178.29
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	20.00	1,444.76
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	517.94	2,856.28
R346 55 SQN MANAGEMENT	0.00	167.73
R347 55 SQN PRESENTATION	0.00	455.00
R348 57 SQN GENERAL	99.74	1,599.94
R350 63 SQN GENERAL	300.00	3,654.64
R351 RE VOCATIONAL EDUCATION	700.00	1,200.00
R356 RCAM PRI FUND AMALGAMTK	0.00	781.68
	2,859.18	26,466.51
Governance Costs		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTK	0.00	0.00
	0.00	0.00
Grants and Donations		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00

3 RSME REGIMENT

	Turnover this month	Turnover year to date
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	70.00
R339 8 ENGR X COMD ENTS	0.00	20.43
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTK	0.00	0.00
Other Costs	0.00	90.43
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTK	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	2,859.18	26,556.94
Internal Transfers		
R300 NOT USED	0.00	0.00
R301 CO's ENTERTAINMENTS	0.00	0.00
R303 NOT USED	0.00	0.00
R304 RETDU	0.00	0.00
R305 PNCO CLM FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR X GENERAL	0.00	0.00
R309 RETDT GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00

3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R325 CLAY SHOOTING	0.00	0.00
R327 NOT USED	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R338 8 ENGR X PREST	0.00	0.00
R339 8 ENGR X COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R345 55 SQN GENERAL	0.00	0.00
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	0.00	0.00
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	0.00
R351 RE VOCATIONAL EDUCATION	0.00	0.00
R356 RCAM PRI FUND AMALGAMTIC	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	<u>-2,252.61</u>	<u>5,132.70</u>

3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		
<u>Voluntary Income</u>		
	0.00	0.00
<u>Activities for Generating Funds</u>		
	0.00	0.00
<u>Investment Income</u>		
	0.00	0.00
<u>Income Resources from Charitable Activiti,</u>		
	0.00	0.00
<u>Other Incoming Resources</u>		
	0.00	0.00
<u>Total income excluding transfers</u>	0.00	0.00

3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

3 RSME REGIMENT

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		

Voluntary Income		

	0.00	0.00
Activities for Generating Funds		

	0.00	0.00
Investment Income		

	0.00	0.00
Income Resources from Charitable Activities		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
<u>Investment Management Costs</u>		
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
	0.00	0.00
<u>Governance Costs</u>		
	0.00	0.00
<u>Grants and Donations</u>		
	0.00	0.00
<u>Other Costs</u>		
	0.00	0.00
<u>Total Expenditure excluding transfers</u>	<u>0.00</u>	<u>0.00</u>
<u>Internal Transfers</u>		
	0.00	0.00
<u>Endowment funds Income Over Expenditure</u>	<u>0.00</u>	<u>0.00</u>

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

- a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)
- b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.
- d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The costs of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- | | | |
|-----------------------------------|---|--|
| Furniture, fixtures and equipment | - | Straight Line over a period of 2 – 10 years. |
| Motor vehicles | - | Straight Line over a period of 2 – 10 years. |
- Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.
- g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).
- h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee.

Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
Total grants to institutions		0.00	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Total	0.00	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	1000.00	-	1000.00
Purchases	0.00	-	0.00
Sales & W/Os	0.00	-	0.00
Depreciation	1000.00	-	1000.00
Balance c/f	0.00	-	0.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	26860.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	748.00
Carrying value (market value) at end of year	27608.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes				Investments are held by Central Bank	
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total					

6. List of Debtors

Debtor	Date of Debt	Amount
See attached Debtors List	See attached Debtors List	329.70
	Total	329.70

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
See attached Creditors List	See attached Creditors List	1842.24
	Total	1842.24

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	1823.01	536.10
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	1823.01	536.10

Give the number of employees who were engaged in each of the following activities:

	This year	Last year
Costs of generating funds		
Charitable activities	n/a	n/a
Other		
Total		

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

Fund Name	Fund Bal B/F 01.03.21	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F 28.02.22
Co's Entertainments	125.48	533.25	433.13		100.12	225.60
RETDU Fund	146.00	0.00	146.00		-146.00	0.00
PNCO CLM	4728.10	200.00	0.00		200.00	4928.10
Key Fobs	2640.00	70.00	80.00		-10.00	2630.00
8 ENGR General Fund	826.14	1000.00	757.75		242.25	1068.39
RETDU Fund	220.30	0.00	220.30		-220.30	0.00
UOTC Weekend	1207.60	0.00	0.00		0.00	1207.60
Corps Duty	400.00	400.00	0.00		400.00	800.00
Clay Shooting	2066.04	12387.18	10491.01		1896.17	3962.21
Housing Welfare	2948.78	4840.00	2178.29		2661.71	5610.49
8 Engr Presentation Fund	70.00	0.00	70.00		-70.00	0.00
8 Engr Comdr Ents	1231.50	850.00	1465.19		-615.19	616.31
Interest	0.00	32.41	0.00		32.41	32.41
55 Trg Sqn General Fund	1522.80	2090.98	2856.28		-765.30	757.50
55 Trg Sqn Management Fund	503.00	222.00	167.73		54.27	557.27
55 Trg Sqn Presentation Fund	577.50	363.50	455.00		-91.50	486.00
57 Trg Sqn General Fund	543.89	1683.79	1599.94		83.85	627.74
63 Trg Sp Sqn General Fund	2216.09	1945.00	3654.64		-1709.64	506.45
RE Vocation Education	2200.00	0.00	1200.00		-1200.00	1000.00
RCAM Fund	0.00	5071.53	781.68		4289.85	4289.85
TOTALS	24173.22	31689.64	26556.94	0.00	5132.70	29305.92

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
CO' Entertainments	Fund receives a Corps grant each year to entertain various guests hosted by the CO or OC's.
RETDU Fund	Funds receives a pri grant each year to off-set soldiers Adv Trg and Dept functions.
PNCO CLM Functions	Fund receives Corps grants each year to off-set regular and reserves Cadre functions.
Key Fobs	Holding fund for Gym key fob deposits.
8 Engr Regt General Fund	Funds receives a pri grant each year to off-set soldiers Adv Trg and Bde functions.
RETDT Fund	Funds receives a pri grant each year to off-set soldiers Adv Trg and Dept functions.
UOTC Weekend	Fund receives Corps grants each year to off-set UOTC Weekend functions.
Corps Duty	Fund receives Corps grants each year to host events which is in the interest of the Corps.
Clay Shooting	Self Funded Club. Account managed by the Clay Shooting members.
Housing Welfare	Money generated from Welfare Grants for refurbishment of the Welfare House and rental fees. Account managed by PRI
8 Engr Bde Presentation	Self Funded. Account managed by PS 8 Engr Bde
8 Engr Bde Comdr Ents	Self Funded. Accountant managed by PS 8 Engr Bde
Interest	Interest is distributed at the end of the financial year to all funds held within Central Bank.
55 Trg Sqn General	Self Funded. Account managed by SHQ.
55 Trg Sqn Management	Self Funded. Account managed by SHQ.
55 Trg Sqn Presentation	Self Funded. Account managed by SHQ.
57 Trg Sqn General	Self Funded. Account managed by SHQ.
63 HQ & Trg Sp Sqn	Self Funded. Account managed by SHQ.
RE Vocation Education	Fund receives Corps grants each year to soldiers on education courses.
RCAM PRI	Self Funded. Account managed by RCAM committee.

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments on page 18.

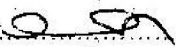
All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

Internal Auditors comments are noted, no further comment.

Fund Manager (Regimental Accountant Scheme)/Account Holder (Audit Board Scheme) .

Signature:  Date: 17 March 22
Capt N Lawson

Managing Trustee's Annual Report and Comments:

Unit: 3 RSME REGIMENT

Address: GIBRALTAR BARRACKS, BLACKWATER, SURREY, GU17 9LP

Charity name and Charity Commission/Regulator registered number: PRI 1129971

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	MOD Constitution adopted on 12 May 2009 Queen Regulations 1975 Army General Administration Instructions Service Funds Regulations
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	1. On appointment of Commanding Officer.
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Trustee induction and training	Commanding Officers designate course and Governing Documents. Initial brief by Internal Auditor and Senior Fund Manager.
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	1. Supporting Adventure Training Exercises. 2. Sports Activities. 3. Supporting Regimental Events.
Summary of main achievements of the Charity during the year	1. Station Families Day in June/July 2. Ex Minley Powder (Ski Adventure Training). (All events/activities were cancelled due to the pandemic)

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	The charitable activities were largely funded by sports subscriptions, gain share, Corps and Welfare grants. Expenditure was generally on welfare projects for soldiers, including sport, adventure training, leisure, ie SSVc and welfare services.
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	There are sufficient reserves to meet immediate contingencies.
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Investments selection policy and performance of those investments.	The PRI receives investment income from the Central Bank account based upon the average sum held (generally about 0.4%) over the period. The fund also invested the sum of £25,000 in Sept 18, this has increased to £27,608 at the end of this financial year.
--	--

Provide the name of all trustees/the managing trustee(s) during the report year.

Managing Trustee's name/trustees' names	From: 01.03.20	To: 06.06.21	Name: Lt Col C L James
	From: 07.06.21	To: 28.02.22	Name: Lt Col C J P Price

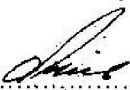
Serious Incidents	None
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Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by <i>providing and supporting sporting and adventure training activities</i>. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence, character, spirit and attitude; and morale*</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake.)</p>
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*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

Auditors comments are noted, please ensure the appropriate action is taken regarding Guardroom and Cookhouse property.

Managing Trustee Signature: 

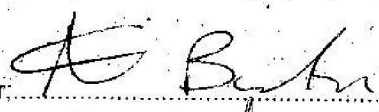
Lt Col C J P Price

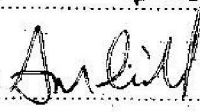
Date: 25 Mar 22

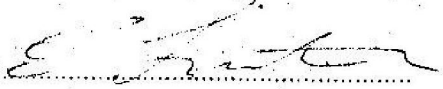
Internal Auditor's/Audit Board Report


1. I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of our internal audit.
2. I certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below we are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to observations we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. I have stamped and signed the original books of account and the original records we have checked. All vouchers relating to this account period have been cancelled.
5. I have made the following observations whilst carrying out the internal audit:
 - a. Previous observations have been actioned (list those observations outstanding).
It was noted that there were no movement on some of the restricted funds in the previous period. Some have been closed down since, however, the following funds will continue as activities/events start up later in the year: PNCO Cadre, UOTC Weekend and Corps Duty.
 - b. Creditors: There is one long outstanding creditor for Torres Vedras Run, this will be returned to the Army Sports Board due to the exercise being cancelled.
 - c. Debtors: Capt Colley £329.70 will be cleared via HQ RSME funding shortly.
 - d. Stock: It is noted that the stock figure is now nil value as 55 Sqn purchased the remaining stock using their own Sqn funds.
 - e. General – The fund is well managed and is in a strong financial position. Most events/activities were cancelled due to the pandemic but it is expected that events/activities will increase now the COVID restrictions have been lifted. It should be noted that the cinema had made a loss over the year, a decision by the chain of command was made to close the facility to avoid any further losses. Interest received this period was very low, therefore it did not warrant to distribute on this occasion but will be carried over for the next financial year.
 - f. Property: A 100% property check was conducted. Some items listed in the property book for the cookhouse/guardroom could not be found. It has been sometime since the property book was updated. It is recommended that the guardroom/cookhouse property is updated accordingly to reflect items held onto account with accurate descriptions etc.

Signed:

Internal Auditor: 
Mrs A Burton

Associated Auditor: 
WO1 A Gill

Associated Auditor: 
WO2 E Smith


Lt Col Price RE
25² 22

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 seeking 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 an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act.
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act.

have not been met.

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

* Delete as applicable.

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose:

Nil.

SO2 SPS Comments – 3 RSME Regimental Fund

1. If there is property that can not be found it should be written off in accordance with Unit Standing Orders and charged to the GPF as a write-off. One copy of the authorisation for the write-of is to support the entry into the accounts and the other for the MT.

Independent Examiner's Signature: signed by email

Name: Maj D Murphy AGC (SPS)

Date: 22 NOV 22

Appointment: SO2 SPS, HQ 8 Engr Bde

Trading Account details:

Title of Trading Account	Gross Percentage Profit	
	Current	Previous
N/A Belongs to 55 Sqn not Regtl pri:	-	-