

**Service (Charitable) Funds Final Accounts,  
Managing Trustee's Report, Internal Audit  
Board Report and Independent Examiner's Report (SORP 2005 compliant)  
Regimental Accounts 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: 01.03.22 to: 28.02.23

**Managing Trustee(s) during the period:**

From: 01.03.22 To: 28.02.23

Name: Lt Col C J P Price

**Fund Holder(s) during the period:**

From: 01.03.22 To: 19.01.23

Name: Capt N Lawson

From: 19.01.23 To: 28.02.23

Name: Capt C Foster

**Internal Auditor(s) during the period:**

From: 01.03.22 To: 28.02.23

Name: Mrs A Burton

**Associate Auditor(s) during the period:**

From: 01.03.22 To: 28.02.23

Name: WO2 M Chidley

From: 01.03.22 To: 28.02.23

Name: SSgt R Rigby

**Regimental Account(s) during the period:**

From: 01.03.22 To: 28.02.23

Name: Mr P Hopper

Assembled at Minley on 01.03.23 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
<b>Incoming Resources</b>					
Voluntary Income	3,961.37	4,928.63	0.00	8,890.00	3,172.14
Activities for Generating Funds	7,169.27	0.00	0.00	7,169.27	4,589.00
Investment Income	300.46	1,431.14	0.00	1,731.60	890.74
Income Resources from Charitable Activities	9,444.67	0.00	0.00	9,444.67	5,842.78
Other Incoming Resources	3,051.26	31,517.51	0.00	34,568.77	32,157.99
<b>Total Incoming Resources</b>	<b>23,927.03</b>	<b>37,877.28</b>	<b>0.00</b>	<b>61,804.31</b>	<b>46,652.65</b>
<b>Resources Expended Cost of Generating Funds</b>					
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	1,927.21	42,744.99	0.00	44,672.20	27,631.68
Governance Costs	0.00	0.00	0.00	0.00	0.00
Grants and Donations	7,100.24	0.00	0.00	7,100.24	9,539.09
Other Costs	10,359.34	0.00	0.00	10,359.34	10,010.49
<b>Total Resources Expended</b>	<b>19,386.79</b>	<b>42,744.99</b>	<b>0.00</b>	<b>62,131.78</b>	<b>47,181.26</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>4,540.24</b>	<b>-4,867.71</b>	<b>0.00</b>	<b>-327.47</b>	<b>-528.61</b>
<b>Transfers</b>					
Gross transfers between funds (internal transfers)	674.33	-674.33	0.00	0.00	0.00
<b>Net Incoming resources before holding gains and losses</b>	<b>5,214.57</b>	<b>-5,542.04</b>	<b>0.00</b>	<b>-327.47</b>	<b>-528.61</b>
<b>Holding Gains/Losses</b>					
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
<b>Net Movement in Funds</b>	<b>5,214.57</b>	<b>-5,542.04</b>	<b>0.00</b>	<b>-327.47</b>	<b>-528.61</b>
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward from previous year</b>	<b>83,833.75</b>	<b>29,305.92</b>	<b>0.00</b>	<b>113,139.67</b>	
<b>Total funds carried forward</b>	<b>89,048.32</b>	<b>23,763.88</b>	<b>0.00</b>	<b>112,812.20</b>	

## 3 RSME Regiment

PRI

February 2023

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		
0.00	CAPITAL PROPERTY	0.00	
0.00	Total Fixed Assets		0.00
	Current Assets		
87,044.21	CURRENT BANK A/C	87,664.42	
27,608.00	INVESTMENTS	24,941.00	
0.00	CASH	0.00	
329.70	DEBTORS	3,893.21	
0.00	55 SQN STOCK	0.00	
114,981.91	Total Current Assets		116,498.63
114,981.91	Total Assets		116,498.63
	Liabilities		
1,842.24	CREDITORS	3,686.43	
0.00	TAX & ERNIC	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
(1,842.24)	Total Liabilities		(3,686.43)
113,139.67	Total Assets Minus Liabilities		112,812.20
	Total Funds		
29,305.92	Total Restricted Funds	23,763.88	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
83,833.75	Accumulated Trading & GPF	89,048.32	
113,139.67	Total Funds		112,812.20

<u>End of last year</u>		<u>Balance</u>
Funds Analysis		
-----		
Designated Funds		
-----		
0.00		0.00
Restricted Funds		
-----		
225.60	CO's ENTERTAINMENTS	582.60
4,928.10	ALDP LCPL FUNCTIONS	306.51
2,630.00	KEY FOBS	2,630.00
1,068.39	8 ENGR GENERAL	940.20
1,207.60	UOTC WEEKEND	0.00
800.00	CORPS DUTY	0.00
3,962.21	CLAY SHOOTING	0.00
5,610.49	HOUSING WELFARE	4,177.85
0.00	REA MINLEY	0.00
0.00	8 ENGR REVETT	700.00
616.31	8 ENGR COMD ENTS	861.40
32.41	INTEREST	0.00
0.00	REWW GENERAL	4,013.19
757.50	55 SQN GENERAL	772.80
557.27	55 SQN MANAGEMENT	57.42
486.00	55 SQN PRESENTATION	643.00
627.74	57 SQN GENERAL	619.27
506.45	63 SQN GENERAL	1,324.79
1,000.00	RE VOCAT EDCUATION	1,845.00
4,289.85	RCAM PRI FUND	4,289.85
29,305.92		23,763.88
Endowment Funds		
-----		
0.00		0.00
Trading and General Purpose Funds		
-----		
4.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
(5,665.31)	General Purpose Fund surplus	5,214.57
(5,661.31)	Trading & GPF surplus	5,214.57
89,495.06	Balance at last balance sheet	83,833.75
83,833.75	Accumulated Trading & GPF	89,048.32
113,139.67	Grand total	112,812.20
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Signature of A/C Holder/Fund Manager



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End of last yearBalanceDate 22/03/23.

Signature of Managing Trustee

Date 29 MAR 23

## 3 RSME REGIMENT

Balance date to end of February 2023

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	0.00
B400	55 SQN STOCK	0.00	0.00
B500	DEBTORS	3,893.21	3,563.51
B650	CURRENT BANK A/C	87,664.42	620.21
B651	INVESTMENTS	24,941.00	-2,667.00
B680	CASH	0.00	0.00
B700	CREDITORS	-3,686.43	-1,844.19
B705	TAX & ERNIC	0.00	0.00
B750	VAT control	0.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-83,833.75	5,661.31
R301	CO's ENTERTAINMENTS	-582.60	-357.00
R305	ALDP LCPL FUNCTIONS	-306.51	4,621.59
R307	KEY FOBS	-2,630.00	0.00
R308	8 ENGR GENERAL	-940.20	128.19
R310	UOTC WEEKEND	0.00	1,207.60
R316	CORPS DUTY	0.00	800.00
R325	CLAY SHOOTING	0.00	3,962.21
R329	HOUSING WELFARE	-4,177.85	1,432.64
R334	REA MINLEY	0.00	0.00
R335	8 ENGR REVETT	-700.00	-700.00
R339	8 ENGR COMD ENTS	-861.40	-245.09
R340	INTEREST	0.00	32.41
R344	REWW GENERAL	-4,013.19	-4,013.19
R345	55 SQN GENERAL	-772.80	-15.30
R346	55 SQN MANAGEMENT	-57.42	499.85
R347	55 SQN PRESENTATION	-643.00	-157.00
R348	57 SQN GENERAL	-619.27	8.47
R350	63 SQN GENERAL	-1,324.79	-818.34
R351	RE VOCAT EDUCATION	-1,845.00	-845.00
R356	RCAM PRI FUND	-4,289.85	0.00
		116,498.63	22,537.99
		-111,284.06	-11,662.11
		<u>5,214.57</u>	<u>10,875.88</u>

## 3 RSME REGIMENT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	GRANTS RETURNED	-1,986.62	0.00
G002	DONATIONS	-224.75	-13.26
G003	CORPS GRANTS	-1,750.00	0.00
G055	GAINSHARE	-5,564.27	0.00
G056	DENTAL SALES	0.00	0.00
G058	MINI BUS HIRE	-1,605.00	0.00
G125	INTEREST	-300.46	0.00
G150	SPORT INCOME	-9,444.67	-668.00
G300	RESTRICTED IN	0.00	0.00
G301	SSVC Income	-3,051.26	0.00
G317	NOT USED	0.00	0.00
G400	TRANSFERS IN	-674.33	-604.33
G600	ADV TRG	1,504.00	0.00
G601	SPORTS EXP	423.21	0.00
G602	RESTRICTED OUT	0.00	0.00
G770	GRANTS	6,816.00	52.50
G772	PRESENTATIONS	128.24	0.00
G777	TAX/BANK CHARGES	156.00	48.00
G800	INSURANCE	1,374.56	0.00
G801	TV LICENCE	159.00	159.00
G802	WRVS/WELFARE EXP	1,200.79	200.16
G805	MINI BUS EXP	1,560.02	0.00
G806	INVESTMENT LOSS	2,667.00	2,667.00
G812	XMAS GRANTS	1,557.58	0.00
G815	DENTAL CENTRE EXP	0.00	0.00
G816	PPL/PRS LICENCE	1,423.86	0.00
G820	SSVC EXP	416.53	0.00
G821	DEPRECIATION	0.00	0.00
G900	TRANSFERS OUT	0.00	0.00
T001	OPENING STOCK	0.00	0.00
T002	PURCHASES	0.00	0.00
T003	CLOSING STOCK	0.00	0.00
T004	WRITE-OFFS	0.00	0.00
T005	MESS GUESTS	0.00	0.00
T006	DISPOSALS AT COST	0.00	0.00
T007	TRADING EXPENSES	0.00	0.00
T008	SALES	0.00	0.00

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	
		19,386.79	-24,601.36	3,126.66	-1,285.59
		<u>-5,214.57</u>		<u>1,841.07</u>	
		<u>0.00</u>			



## Creditors List By Effective Date

## 3 RSME REGIMENT

All supplier names Effective date up to 28/02/2023									
Supplier	CR Limit	Total	02/23	01/23	12/22	11/22	10/22	09/22 +	Unallocated
8 ENGR SKI RUSH	NONE	891.43	891.43	0.00	0.00	0.00	0.00	0.00	0.00
ALANTIC CROSS 23 BRACK	NONE	800.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00
Minley Powder Min	NONE	715.00	2,465.00	560.66	0.00	0.00	0.00	0.00	2,310.66
REA PACHAUA PACK	NONE	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
REWW DINNER ASPI	NONE	280.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals									
		3,686.43	4,436.43	560.66	0.00	1,000.00	0.00	0.00	2,310.66

Debtors List By Effective Date

3 RSME REGIMENT

All mess members Effective date up to 28/02/2023									
Mess Member	CR Limit	Total	02/23	01/23	12/22	11/22	10/22	09/22 +	Unallocated
TELEMARK CPL BURROWS 1029	NONE	3,893.21	0.00	0.00	0.00	3,893.21	0.00	0.00	0.00
Totals									
		3,893.21	0.00	0.00	0.00	3,893.21	0.00	0.00	0.00

### 3 RSME REGIMENT

February 2023

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		
-----		
OPENING STOCK	0.00	0.00
PURCHASES	0.00	0.00
	-----	-----
(A)	0.00	0.00
	-----	-----
Value of goods disposed at cost		
WRITE-OFFS	0.00	0.00
MESS GUESTS	0.00	0.00
DISPOSALS AT COST	0.00	0.00
Value of closing stock at cost	0.00	0.00
	-----	-----
(B)	0.00	0.00
	-----	-----
COST OF GOODS SOLD (A - B) = (C)	0.00	0.00
	-----	-----
INCOME FROM SALES		
-----		
SALES	0.00	0.00
	-----	-----
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 %
E x 100                              %		
-----		
C		
TRADING EXPENSES	0.00	0.00
	-----	-----
NET SURPLUS (F)	0.00	0.00
	-----	-----
Total Percentage is therefore:	100 %	100 %
F x 100                              %		
-----		
C		

## 3 RSME REGIMENT

PRI

February 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Analysis		
Income		
-----		
Voluntary Income	13.26	3,961.37
Activities for Generating Funds	0.00	7,169.27
Investment Income	0.00	300.46
Income Resources from Charitable Activiti	668.00	9,444.67
Other Income	0.00	3,051.26
	-----	-----
Total Income excluding transfers	681.26	23,927.03
Expenditure		
-----		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	1,927.21
Governance Costs	0.00	0.00
Grants and Donations	100.50	7,100.24
Other Costs	3,026.16	10,359.34
	-----	-----
Total Expenditure excluding transfers	3,126.66	19,386.79
Internal Transfers	-604.33	-674.33
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
	-----	-----
Unrealised gains/losses on investment asse	0.00	0.00
	-----	-----
GPF Income Over Expenditure	-1,841.07	5,214.57
	-----	-----

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Fund Analysis		
Income		
-----		
Voluntary Income	0.00	4,928.63
Activities for Generating Funds	0.00	0.00
Investment Income	28.61	1,431.14
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	4,683.50	31,517.51
	-----	-----
Total Income excluding transfers	4,712.11	37,877.28
Expenditure		
-----		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	2,664.37	42,744.99
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	2,664.37	42,744.99
Internal Transfers	604.33	674.33
	-----	-----
Restricted funds Income Over Expenditure	1,443.41	-5,542.04
	-----	-----

## 3 RSME REGIMENT

PRI

	<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
	-----	-----

## 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

PRI

February 2023

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
GPF Analysis				
Income				
-----				
Voluntary Income				
-----				
G001 GRANTS RETURNED	0.00		1,986.62	
G002 DONATIONS	13.26		224.75	
G003 CORPS GRANTS	0.00		1,750.00	
		13.26		3,961.37
Activities for Generating Funds				
-----				
G055 GAINSHARE	0.00		5,564.27	
G056 DENTAL SALES	0.00		0.00	
G058 MINI BUS HIRE	0.00		1,605.00	
		0.00		7,169.27
Investment Income				
-----				
G125 INTEREST	0.00		300.46	
		0.00		300.46
Income Resources from Charitable Activiti				
-----				
Trading Income	0.00		0.00	
G150 SPORT INCOME	668.00		9,444.67	
		668.00		9,444.67
Other Income				
-----				
Non Primary Purpose Trading Income	0.00		0.00	
G300 RESTRICTED IN	0.00		0.00	
G301 SSVC Income	0.00		3,051.26	
G317 NOT USED	0.00		0.00	
		0.00		3,051.26
Internal Transfers In				
-----				
G400 TRANSFERS IN	604.33		674.33	
		604.33		674.33
Gains on Revaluation of Fixed Assets				
-----				
		0.00		0.00
Unrealised Gains on Investment Assets				
-----				
		0.00		0.00
GPF Total Income		1,285.59		24,601.36

## 3 RSME REGIMENT

PRI

	<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		
-----		
Trading Costs	0.00	0.00
G600 ADV TRG	0.00	1,504.00
G601 SPORTS EXP	0.00	423.21
G602 RESTRICTED OUT	0.00	0.00
	0.00	1,927.21
Governance Costs		
-----		
	0.00	0.00
Grants and Donations		
-----		
G770 GRANTS	52.50	6,816.00
G772 PRESENTATIONS	0.00	128.24
G777 TAX/BANK CHARGES	48.00	156.00
	100.50	7,100.24
Other Costs		
-----		
Non Primary Trading Costs	0.00	0.00
G800 INSURANCE	0.00	1,374.56
G801 TV LICENCE	159.00	159.00
G802 WRVS/WELFARE EXP	200.16	1,200.79
G805 MINI BUS EXP	0.00	1,560.02
G806 INVESTMENT LOSS	2,667.00	2,667.00
G812 XMAS GRANTS	0.00	1,557.58
G815 DENTAL CENTRE EXP	0.00	0.00
G816 PPL/PRS LICENCE	0.00	1,423.86
G820 SSVC EXP	0.00	416.53
G821 DEPRECIATION	0.00	0.00
	3,026.16	10,359.34
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	3,126.66	19,386.79

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Income Over Expenditure	-1,841.07	5,214.57

## 3 RSME REGIMENT

PRI

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



## 3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		
-----		
Voluntary Income	0.00	4,928.63
Activities for Generating Funds	0.00	0.00
Investment Income	28.61	1,431.14
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	4,683.50	31,517.51
	-----	-----
Total Income excluding transfers	4,712.11	37,877.28
Expenditure		
-----		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	2,664.37	42,744.99
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	2,664.37	42,744.99
Internal Transfers	604.33	674.33
	-----	-----
Restricted funds Income Over Expenditure	1,443.41	-5,542.04
	-----	-----

## 3 RSME REGIMENT

PRI

	<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
	-----	-----

## 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

PRI

February 2023

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
GPF Analysis				
Income				
-----				
Voluntary Income				
-----				
G001 GRANTS RETURNED	0.00		1,986.62	
G002 DONATIONS	13.26		224.75	
G003 CORPS GRANTS	0.00		1,750.00	
		13.26		3,961.37
Activities for Generating Funds				
-----				
G055 GAINSHARE	0.00		5,564.27	
G056 DENTAL SALES	0.00		0.00	
G058 MINI BUS HIRE	0.00		1,605.00	
		0.00		7,169.27
Investment Income				
-----				
G125 INTEREST	0.00		300.46	
		0.00		300.46
Income Resources from Charitable Activiti				
-----				
Trading Income	0.00		0.00	
G150 SPORT INCOME	668.00		9,444.67	
		668.00		9,444.67
Other Income				
-----				
Non Primary Purpose Trading Income	0.00		0.00	
G300 RESTRICTED IN	0.00		0.00	
G301 SSVC Income	0.00		3,051.26	
G317 NOT USED	0.00		0.00	
		0.00		3,051.26
Internal Transfers In				
-----				
G400 TRANSFERS IN	604.33		674.33	
		604.33		674.33
Gains on Revaluation of Fixed Assets				
-----				
		0.00		0.00
Unrealised Gains on Investment Assets				
-----				
		0.00		0.00
GPF Total Income		1,285.59		24,601.36

## 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		
-----		
Trading costs	0.00	0.00
G600 ADV TRG	0.00	1,504.00
G601 SPORTS EXP	0.00	423.21
G602 RESTRICTED OUT	0.00	0.00
	0.00	1,927.21
Governance Costs		
-----		
	0.00	0.00
Grants and Donations		
-----		
G770 GRANTS	52.50	6,816.00
G772 PRESENTATIONS	0.00	128.24
G777 TAX/BANK CHARGES	48.00	156.00
	100.50	7,100.24
Other Costs		
-----		
Non Primary Trading Costs	0.00	0.00
G800 INSURANCE	0.00	1,374.56
G801 TV LICENCE	159.00	159.00
G802 WRVS/WELFARE EXP	200.16	1,200.79
G805 MINI BUS EXP	0.00	1,560.02
G806 INVESTMENT LOSS	2,667.00	2,667.00
G812 XMAS GRANTS	0.00	1,557.58
G815 DENTAL CENTRE EXP	0.00	0.00
G816 PPL/PRS LICENCE	0.00	1,423.86
G820 SSVC EXP	0.00	416.53
G821 DEPRECIATION	0.00	0.00
	3,026.16	10,359.34
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	3,126.66	19,386.79

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Income Over Expenditure	-1,841.07	5,214.57



## 3 RSME REGIMENT

PRI

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

## 3 RSME REGIMENT

	Turnover this month	Turnover year to date
Restricted Funds Analysis		
Income		
-----		
Voluntary Income		
-----		
R301 CO's ENTERTAINMENTS	0.00	2,500.00
R305 ALDP LCPL FUNCTIONS	0.00	750.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR GENERAL	0.00	118.63
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	850.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	0.00	0.00
R345 55 SQN GENERAL	0.00	5.00
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	5.00
R351 RE VOCAT EDCUATION	0.00	700.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	4,928.63
Activities for Generating Funds		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	0.00
Investment Income		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR GENERAL	0.00	0.00
R310 UOTC WEEKEND	0.00	0.00

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	0.00
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	28.61	1,431.14
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	28.61	1,431.14
Income Resources from Charitable Activiti		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	0.00
Other Incoming Resources		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	40.00
R308 8 ENGR GENERAL	0.00	700.00
R310 UOTC WEEKEND	0.00	0.00
R316 CORPS DUTY	0.00	0.00
R325 CLAY SHOOTING	0.00	5,592.06
R329 HOUSING WELFARE	760.00	5,440.00
R334 REA MINLEY	0.00	2,071.19
R335 8 ENGR REVETT	700.00	700.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	400.00	5,771.94
R345 55 SQN GENERAL	135.00	2,784.32
R346 55 SQN MANAGEMENT	19.50	244.50
R347 55 SQN PRESENTATION	40.00	602.50
R348 57 SQN GENERAL	0.00	1,810.00

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R350 63 SQN GENERAL	329.00	3,461.00
R351 RE VOCAT EDCUATION	2,300.00	2,300.00
R356 RCAM PRI FUND	0.00	0.00
	4,683.50	31,517.51
	-----	-----
Total Income excluding transfers	4,712.11	37,877.28

## 3 RSME REGIMENT

PRI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
-----		
Investment Management Costs		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	0.00
Charitable Activities		
-----		
R301 CO's ENTERTAINMENTS	0.00	2,143.00
R305 ALDP LCPL FUNCTIONS	148.83	5,371.59
R307 KEY FOBS	0.00	40.00
R308 8 ENGR GENERAL	50.00	946.82
R310 UOTC WEEKEND	0.00	1,207.60
R316 CORPS DUTY	0.00	800.00
R325 CLAY SHOOTING	0.00	9,554.27



## 3 RSME REGIMENT

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
R329 HOUSING WELFARE	80.42	6,872.64	
R334 REA MINLEY	0.00	2,071.19	
R335 8 ENGR REVETT	0.00	0.00	
R339 8 ENGR COMD ENTS	19.42	604.91	
R340 INTEREST	859.22	859.22	
R344 REWW GENERAL	50.00	1,758.75	
R345 55 SQN GENERAL	347.10	3,041.52	
R346 55 SQN MANAGEMENT	0.00	744.35	
R347 55 SQN PRESENTATION	0.00	58.00	
R348 57 SQN GENERAL	172.23	1,818.47	
R350 63 SQN GENERAL	117.15	2,697.66	
R351 RE VOCAT EDCUATION	820.00	2,155.00	
R356 RCAM PRI FUND	0.00	0.00	
	2,664.37		42,744.99
Governance Costs			
-----			
R301 CO's ENTERTAINMENTS	0.00	0.00	
R305 ALDP LCPL FUNCTIONS	0.00	0.00	
R307 KEY FOBS	0.00	0.00	
R308 8 ENGR 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	
R329 HOUSING WELFARE	0.00	0.00	
R334 REA MINLEY	0.00	0.00	
R335 8 ENGR REVETT	0.00	0.00	
R339 8 ENGR COMD ENTS	0.00	0.00	
R340 INTEREST	0.00	0.00	
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00	
R356 RCAM PRI FUND	0.00	0.00	
	0.00		0.00
Grants and Donations			
-----			
R301 CO's ENTERTAINMENTS	0.00	0.00	
R305 ALDP LCPL FUNCTIONS	0.00	0.00	
R307 KEY FOBS	0.00	0.00	
R308 8 ENGR 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	
R329 HOUSING WELFARE	0.00	0.00	
R334 REA MINLEY	0.00	0.00	
R335 8 ENGR REVETT	0.00	0.00	
R339 8 ENGR COMD ENTS	0.00	0.00	
R340 INTEREST	0.00	0.00	
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00	



## 3 RSME REGIMENT

	Turnover this month	Turnover year to date
R356 RCAM PRI FUND	0.00	0.00
Other Costs	0.00	0.00
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	0.00	0.00
R344 REWW GENERAL	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 VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	2,664.37	42,744.99
Internal Transfers		
-----		
R301 CO's ENTERTAINMENTS	0.00	0.00
R305 ALDP LCPL FUNCTIONS	0.00	0.00
R307 KEY FOBS	0.00	0.00
R308 8 ENGR 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
R329 HOUSING WELFARE	0.00	0.00
R334 REA MINLEY	0.00	0.00
R335 8 ENGR REVETT	0.00	0.00
R339 8 ENGR COMD ENTS	0.00	0.00
R340 INTEREST	604.33	604.33
R344 REWW GENERAL	0.00	0.00
R345 55 SQN GENERAL	-140.00	-267.50
R346 55 SQN MANAGEMENT	0.00	0.00
R347 55 SQN PRESENTATION	140.00	387.50
R348 57 SQN GENERAL	0.00	0.00
R350 63 SQN GENERAL	0.00	-50.00
R351 RE VOCAT EDCUATION	0.00	0.00
R356 RCAM PRI FUND	0.00	0.00
	604.33	674.33
Restricted funds Income Over Expenditure	1,443.41	-5,542.04

## 3 RSME REGIMENT

	<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

## 3 RSME REGIMENT

PRI

	<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

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

## 3 RSME REGIMENT

PRI

	<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
	-----	-----
Endowment funds Income Over Expenditu	0.00	0.00
	-----	-----



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	0.00	-	0.00
Purchases	0.00	-	0.00
Sales & W/Os	0.00	-	0.00
Depreciation	0.00	-	0.00
Balance c/f	0.00	-	0.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	27,608.00
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)	2667.00
Carrying value (market value) at end of year	24,941.00

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	3,893.21
Total		3,893.21

\* 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	3,686.43
Total		3,686.43

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

8. Paid Employees

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

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

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F 01.03.22	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F 28.02.23
CO's Entertainments	225.60	2500.00	2143.00		357.00	582.60
ALDP Functions	4928.10	750.00	5371.59		-4621.59	306.51
Key Fobs	2630.00	40.00	40.00			2630.00
8 ENGR General Fund	1068.39	818.63	946.82		-128.19	940.20
UOTC Weekend	1207.60		1207.60		-1207.60	0.00
Corps Duty	800.00		800.00		-800.00	0.00
Clay Shooting	3962.21	5592.06	9554.27		-3962.21	0.00
Housing Welfare	5610.49	5440.00	6872.64		-1432.64	4177.85
REA Minley	0.00	2071.19	2071.19			0.00
8 Engr REVETT	0.00	700.00			700.00	700.00
8 Engr Comdr Ents	616.31	850.00	604.91		245.09	861.40
Interest	32.41	1431.14	859.22	-604.33	-32.41	0.00
REWW General Fund	0.00	5771.94	1758.75		4013.19	4013.19
55 Trg Sqn General Fund	757.50	2789.32	3041.52	267.50	15.30	772.80
55 Trg Sqn Management Fund	557.27	244.50	744.35		-499.85	57.42
55 Trg Sqn Presentation Fund	486.00	602.50	58.00	-387.50	157.00	643.00
57 Trg Sqn General Fund	627.74	1810.00	1818.47		-8.47	619.27
63 Trg Sp Sqn General Fund	506.45	3466.00	2697.66	50.00	818.34	1324.79
RE Vocation Education	1000.00	3000.00	2155.00		845.00	1845.00
RCAM Fund	4289.85					4289.85
<b>TOTALS</b>	<b>29305.92</b>	<b>37877.28</b>	<b>42744.99</b>	<b>-674.33</b>	<b>-5542.04</b>	<b>23763.88</b>



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.
ALDP Functions	Fund receives Corps grants each year to off-set regular and reserves 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.
Corps Duty	Fund receives Corps grants each year to host events which is in the interest of the Corps.
Clay Shooting	Fund now closed.
Housing Welfare	Money generated from Welfare Grants for refurbishment of the Welfare House and rental fees. Account managed by PRI
8 Engr Bde REVETT	Fund receives Corps grants each year to soldiers on education courses.
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.
REWW General Fund	Self Funded. Accountant managed by REWW
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: .....  
Capt C Foster

Date: 21/03/23.....



## 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	<ol style="list-style-type: none"> <li>1. Supporting Adventure Training Exercises.</li> <li>2. Sports Activities.</li> <li>3. Supporting Regimental Events.</li> </ol>
Summary of main achievements of the Charity during the year	<ol style="list-style-type: none"> <li>1. Station Families Day in June/July</li> <li>2. Ex Minley Powder (Ski Adventure Training).</li> </ol>

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

Financial Review	<p>The charitable activities were largely funded by sports subscriptions, gain share, Corps and Welfare grants.</p> <p>Expenditure was generally on welfare projects for soldiers, including sport, adventure training, team building and welfare services.</p>
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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.	<p>The PRI receives investment income from the Central Bank account based upon the average sum held (generally about 2.5%) over the period.</p> <p>The fund also invested the sum of £25,000 in Sept 18, this has decreased to £24,941 at the end of this financial year.</p>
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	From: 01.03.22	To: 28.02.23	Name: Lt Col C J P Price
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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, a decision will be made on the investments when the next report is due in March/April as to whether to continue with the investments or withdraw.

I note that there were various internal transfers between funds in respect of annual interest distribution, presentations and grants for Adv Trg exercises, I am content these transfers were necessary throughout the course of the financial year.

Managing Trustee Signature:.....  
Lt Col C J P Price

Date: 29 MAR 23.....



## 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. No previous observations require action following the last audit in Feb 22.
  - b. Creditors: There is one long outstanding creditor for REA grant, this will be cleared later in the new financial year. This grant was to off-set a flight ticket for Mrs M Pachaua who's partner sadly passed away last November. Once an invoice for the flight has been presented to the regimental accountant, then the grant will be transferred to Mrs Pachaua bank account.
  - c. Debtors: There is one long outstanding debtor for Nuffield Trust grant Telemark skiing equipment, this will be cleared later in the new financial year.
  - d. General – The fund is well managed and is in a strong financial position, however it is noted that investments made a £2,667 loss over this period. It is recommended a decision should be made to either continue or withdraw from the investment on the next available report. There has been no movement on one of the restricted funds (RCAM) over this financial period, RCAM chain of command have been advised to consider using some of these funds in the new period.
  - e. Property: A 100% property check was conducted. It was noted that there were three items missing (Prov Cane Stick, RE Pennant & Photo Summer 1987). Property member for RHQ will investigate and come back in due course.

**Signed:**

Internal Auditor:.....

Mrs A Burton

Associated Auditor:.....

WO2 M Chidley

Associated Auditor:.....

SSgt R Rigby

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. No other observations made besides those already noted in the IABR.

Independent Examiner's Signature:

Name: Maj D Murphy AGC (SPS)

Date:

Appointment: SO2 SPS, HQ 8 Engr Bde

Trading Account details:

Title of Trading Account	Gross Percentage Profit	
	Current	Previous
N/A	-	-