**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: DSEME Lyneham

Address MOD Lyneham, Calne Road, Chippenham, SN15 4XX

In respect of the Battalion PRI Fund/Charity

Charity Commission/Regulator registered number 1130151

For the period from 01 Apr 20 to 31 Mar 21

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

| | | | | | |
|---|---|---|---|---|---|
| **From** | **01 Apr 20** | **to** | **31 Mar 21** | **Name** | **Col P McArthur** |
| | | | | | |
| **From** | | **to** | | **Name** | |
| | | | | | |
| **From** | | **to** | | **Name** | |

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

| | | | | | |
|---|---|---|---|---|---|
| **From** | **1 Apr 20** | **to** | **29 Jul 20** | **Name** | **Mrs C Burberry – Band D** |
| | | | | | |
| **From** | **29 Jul 20** | **to** | **26 Aug 20** | **Name** | **Mrs L Horne – C2** |
| | | | | | |
| **From** | **26 Aug 20** | **to** | **31 Mar 21** | **Name** | **Mrs C Burberry – Band D** |

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

| | | | | | |
|---|---|---|---|---|---|
| **From** | **01 Apr 20** | **to** | **10 May 20** | **Name** | **Post Gapped** |
| | | | | | |
| **From** | **11 May 20** | **to** | **13 Dec 20** | **Name** | **Mrs S Smith (Un-qualified) – Band D** |
| | | | | | |
| **From** | **14 Dec 20** | **to** | **31 Mar 21** | **Name** | **Mrs S Smith (Qualified) – Band D** |

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

| | |
|---|---|
| Associate Auditor | |

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

| | | | | | |
|---|---|---|---|---|---|
| **From** | **01 Apr 20** | **to** | **02 Nov 20** | **Name** | **SSgt L Chirwa** |
| | | | | | |
| **From** | **03 Nov 20** | **to** | **31 Mar 21** | **Name** | **Mrs C Madronal – Band D** |
| | | | | | |
| **From** | | **to** | | **Name** | |

**Statement of Financial Activities as at 31/03/2021**

**Paxton+**



**Printed: 31/03/2021**

**DSEME Lyneham** **L-Battalion PRI**

| | Unrestricted/ Designated/GPF Funds | Restricted Funds | Endowment Funds | Total Funds | Previous Period Total Funds |
|---|---|---|---|---|---|
| **Incoming Resources** | | | | | |
| Voluntary Income | 16,470.00 | 0.00 | 0.00 | 16,470.00 | 1,616.34 |
| Activities for Generating Funds | 0.00 | 5,681.97 | 0.00 | 5,681.97 | 59,567.64 |
| Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Income Resources from Charitable Activities | 37,864.00 | 0.00 | 0.00 | 37,864.00 | 83,864.13 |
| Other Incoming Resources | -5,410.80 | 0.00 | 0.00 | -5,410.80 | 0.00 |
| **Total Incoming Resources** | **48,923.20** | **5,681.97** | **0.00** | **54,605.17** | **145,048.11** |
| **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 | 4,662.69 | 22.40 | 0.00 | 4,685.09 | 40,567.46 |
| Governance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grants and Donations | 5,441.94 | 0.00 | 0.00 | 5,441.94 | 8,649.43 |
| Other Costs | 22,565.06 | 15,874.40 | 0.00 | 38,439.46 | 85,183.50 |
| **Total Resources Expended** | **32,669.69** | **15,896.80** | **0.00** | **48,566.49** | **134,400.39** |
| **Net Incoming/Outgoing Resources Before Transfers** | **16,253.51** | **-10,214.83** | **0.00** | **6,038.68** | **10,647.72** |
| **Transfers** | | | | | |
| Gross transfers between funds (internal transfers) | -976.71 | 976.71 | 0.00 | 0.00 | 0.00 |
| **Net Incoming resources before holding gains and losses** | **15,276.80** | **-9,238.12** | **0.00** | **6,038.68** | **10,647.72** |
| **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** | **15,276.80** | **-9,238.12** | **0.00** | **6,038.68** | **10,647.72** |
| **Reconciliation of Funds** | | | | | |
| **Total funds brought forward from previous year** | **38,971.00** | **29,551.21** | **0.00** | **68,522.21** | |
| **Total funds carried forward** | **54,247.80** | **20,313.09** | **0.00** | **74,560.89** | |

March 2021

| End of last year | | Balance | |
|---|---|---|---|
| | **Fixed Assets** | | |
| 3,079.83 | Capital Property | 5,923.20 | |
| 3,079.83 | Total Fixed Assets | | 5,923.20 |
| | **Current Assets** | | |
| 61,374.09 | Current bank account | 61,805.27 | |
| 886.10 | Debtors | 146.10 | |
| 7,436.32 | Stock on Hand | 7,436.32 | |
| 69,696.51 | Total Current Assets | | 69,387.69 |
| 72,776.34 | Total Assets | | 75,310.89 |
| | **Liabilities** | | |
| 4,254.13 | Creditors | 750.00 | |
| 0.00 | VAT control | 0.00 | |
| 0.00 | VAT payable | 0.00 | |
| (4,254.13) | Total Liabilities | | (750.00) |
| 68,522.21 | Total Assets Minus Liabilities | | 74,560.89 |
| | **Total Funds** | | |
| 29,551.21 | Total Restricted Funds | 20,313.09 | |
| 0.00 | Total Endowment Funds | 0.00 | |
| 0.00 | Total Designated Funds | 0.00 | |
| 38,971.00 | Accumulated Trading & GPF | 54,247.80 | |
| 68,522.21 | Total Funds | | 74,560.89 |

| End of last year | | Balance |
|---|---|---|
| | **Funds Analysis** | |
| | **Designated Funds** | |
| 0.00 | | 0.00 |
| | **Restricted Funds** | |
| 61.19 | Mountain Bike | 61.19 |
| (629.47) | Football Club | 125.47 |
| 1,121.64 | Royal Marines | 1,061.64 |
| 9,126.90 | Natterjack | 2,508.40 |
| 11.71 | Normandy Coy Pres Fund | 405.34 |
| 0.00 | Basra Coy | 0.00 |
| 2,463.70 | Cpls Club | 2,974.90 |
| 0.00 | Badminton | 0.00 |
| 962.86 | Boxing | 925.81 |
| 345.38 | Clay Target | 345.38 |
| 177.40 | Golf Society | 577.40 |
| (976.71) | Cricket | 0.00 |
| 73.23 | Hockey | 73.23 |
| 148.40 | Orienteering | 148.40 |
| 290.18 | Basketball | 290.18 |
| 171.84 | Cycling | 171.84 |
| 41.56 | Rugby | 41.56 |
| 23.85 | Nordic Skiing | 23.85 |
| 745.06 | Sailing | 745.06 |
| 287.42 | Alpine Skiing | 287.42 |
| 0.00 | Squash | 0.00 |
| 53.41 | Sub Aqua | 53.41 |
| 800.00 | Canoeing | 800.00 |
| 0.00 | Parachuting | 0.00 |
| 0.00 | Helmand Coy | 0.00 |
| 58.22 | Taekwondo | 58.22 |
| 0.00 | Equestrian | 0.00 |
| 500.00 | Windsurfing | 500.00 |
| 308.42 | Swimming | 308.42 |
| 0.00 | HQ Coy | 0.00 |
| 700.00 | Netball | 700.00 |
| 1,905.40 | BN Motorcycling | 1,785.35 |
| 3,104.36 | Ice Hockey | 3,104.36 |
| 97.60 | Strength Sports | 97.60 |
| 5,562.00 | Army v Navy | 123.00 |
| 1,669.06 | Paintball | 1,669.06 |
| 90.00 | Open Day | 90.00 |
| 256.60 | Karting | 256.60 |
| 29,551.21 | | 20,313.09 |
| | **Endowment Funds** | |
| 0.00 | | 0.00 |

Trading and General Purpose Funds

| End of last year | | Balance | |
|---|---|---|---|
| (6,115.95) | Trading surplus | (1,637.78) | |
| 0.00 | Non Primary Purpose trading surplus | 0.00 | |
| 12,979.80 | General Purpose Fund surplus | 16,914.58 | |
| 6,863.85 | Trading & GPF surplus | | 15,276.80 |
| 32,107.15 | Balance at last balance sheet | | 38,971.00 |
| 38,971.00 | Accumulated Trading & GPF | | 54,247.80 |
| 68,522.21 | Grand total | | 74,560.89 |

Signature of A/C Holder/Fund Manager

Date 19.4.21

Signature of Managing Trustee

Date 7 MAY 21

March 2020

| GPF Analysis | Turnover this month | | Turnover year to date | |
|---|---|---|---|---|
| **Income** | | | | |
| Voluntary Income | | | | |
| G001 WRVS Income | 0.00 | | 0.00 | |
| G002 Grants/Donations | 0.00 | | 1,616.34 | |
| G003 Gainshare Income | 0.00 | | 0.00 | |
| | | 0.00 | | 1,616.34 |
| Activities for Generating Funds | | | | |
| G050 Misc Income | 0.00 | | 0.00 | |
| G051 Legacy Stock | 0.00 | | 14.50 | |
| | | 0.00 | | 14.50 |
| Investment Income | | | | |
| G125 Bank Interest | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Income Resources from Charitable Activiti | | | | |
| Trading Income | 706.50 | | 15,029.13 | |
| G150 Subs | 7,999.00 | | 65,745.00 | |
| G151 Sports | 480.00 | | 755.00 | |
| G152 Minibus Income | 0.00 | | 2,335.00 | |
| G153 Open Days Income | 0.00 | | 0.00 | |
| | | 9,185.50 | | 83,864.13 |
| Other Income | | | | |
| Non Primary Purpose Trading Income | 0.00 | | 0.00 | |
| G300 Soldier ID | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Internal Transfers In | | | | |
| | | 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 | | 9,185.50 | | 85,494.97 |

| | 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 | 1,362.35 | | 21,145.08 | |
| G601 Sports Exp | 654.60 | | 10,421.02 | |
| G602 Minibus Exp | 0.00 | | 4,727.99 | |
| G603 Refreshments | 40.00 | | 210.25 | |
| G604 Legacy Stock | 0.00 | | 0.00 | |
| G605 Team Cohesion | 0.00 | | 4,063.12 | |
| | | 2,056.95 | | 40,567.46 |
| Governance Costs | | | | |
| | | 0.00 | | 0.00 |
| Grants and Donations | | | | |
| G770 WRVS Exp | 4.75 | | 626.08 | |
| G771 Grants/Donations | 0.00 | | 1,462.20 | |
| G772 PRI Exp | 250.00 | | 6,231.15 | |
| G773 Presentation | 100.00 | | 330.00 | |
| G774 Gainshare Exp | 0.00 | | 0.00 | |
| | | 354.75 | | 8,649.43 |
| Other Costs | | | | |
| Non Primary Trading Costs | 0.00 | | 0.00 | |
| G800 Misc Exp | 0.00 | | 27.45 | |
| G801 Soldier ID | 0.00 | | 25,578.62 | |
| G802 Sky | 160.80 | | 1,929.60 | |
| G803 Write Off | 0.00 | | 0.00 | |
| G804 Insurance | 0.00 | | 1,724.06 | |
| G805 TV Licence | 0.00 | | 154.50 | |
| G806 Shop Voucher | 0.00 | | 0.00 | |
| G807 Property Depreciation | 0.00 | | 0.00 | |
| | | 160.80 | | 29,414.23 |
| Internal Transfers Out | | | | |
| G900 Depreciation | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Unrealised Losses on Investments | | | | |
| | | 0.00 | | 0.00 |
| | | --- | | --- |

| | Turnover this month | Turnover year to date |
|---|---|---|
| GPF Total Expenditure | 2,572.50 | 78,631.12 |
| GPF Income Over Expenditure | 6,613.00 | 6,863.85 |

March 2021

| | Turnover this month | | Turnover year to date | |
|---|---|---|---|---|
| COST OF GOODS SOLD | | | | |
| Opening Trading Stock | 0.00 | | 7,436.32 | |
| Stock Purchases/Returns | 0.00 | | 0.00 | |
| (A) | | 0.00 | | 7,436.32 |
| Value of goods disposed at cost | | | | |
| Write Off | 0.00 | | 0.00 | |
| Mess Guest | 0.00 | | 0.00 | |
| Disposal at Cost | 0.00 | | 0.00 | |
| Value of closing stock at cost | 0.00 | | 7,436.32 | |
| (B) | | 0.00 | | 7,436.32 |
| 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 | | -286.40 | | 1,637.78 |
| NET SURPLUS (F) | | 286.40 | | -1,637.78 |
| Total Percentage is therefore: | | 100 % | | 100 % |
| F x 100 / C % | | | | |

March 2021

| | Turnover this month | | Turnover year to date | |
|---|---|---|---|---|
| GPF Analysis | | | | |
| Income | | | | |
| Voluntary Income | | | | |
| G001 WRVS Income | 0.00 | | 0.00 | |
| G002 Grants/Donations | 1,650.00 | | 7,650.00 | |
| G003 Gainshare Income | 0.00 | | 8,820.00 | |
| | | 1,650.00 | | 16,470.00 |
| Activities for Generating Funds | | | | |
| G050 Misc Income | 0.00 | | 0.00 | |
| G051 Legacy Stock | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Investment Income | | | | |
| G125 Bank Interest | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Income Resources from Charitable Activiti | | | | |
| Trading Income | 0.00 | | 0.00 | |
| G150 Subs | -45.00 | | 35,399.00 | |
| G151 Sports | 120.00 | | 2,105.00 | |
| G152 Minibus Income | 0.00 | | 360.00 | |
| G153 Open Days Income | 0.00 | | 0.00 | |
| | | 75.00 | | 37,864.00 |
| Other Income | | | | |
| Non Primary Purpose Trading Income | 0.00 | | 0.00 | |
| G300 Soldier ID | 0.00 | | -10,279.80 | |
| G301 Capital Property Purchase | 0.00 | | 4,869.00 | |
| | | 0.00 | | -5,410.80 |
| Internal Transfers In | | | | |
| G400 Internal 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 | | 1,725.00 | | 48,923.20 |

| | 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 | -286.40 | | 1,637.78 | |
| G601 Sports Exp | 0.00 | | 1,473.62 | |
| G602 Minibus Exp | 0.00 | | 1,016.70 | |
| G603 Refreshments | 0.00 | | 194.39 | |
| G604 Legacy Stock | 0.00 | | 0.00 | |
| G605 Team Cohesion | 0.00 | | 340.20 | |
| | | -286.40 | | 4,662.69 |
| Governance Costs | | | | |
| | | 0.00 | | 0.00 |
| Grants and Donations | | | | |
| G770 WRVS Exp | 0.00 | | 0.00 | |
| G771 Grants/Donations | 0.00 | | 0.00 | |
| G772 PRI Exp | -25.00 | | 5,330.47 | |
| G773 Presentation | 0.00 | | 84.99 | |
| G774 Gainshare Exp | 0.00 | | 0.00 | |
| G775 Flowers / Gifts | 0.00 | | 26.48 | |
| | | -25.00 | | 5,441.94 |
| Other Costs | | | | |
| Non Primary Trading Costs | 0.00 | | 0.00 | |
| G800 Misc Exp | 0.00 | | 75.00 | |
| G801 Soldier ID | 1,275.00 | | 16,419.30 | |
| G802 Sky | 160.80 | | 1,456.69 | |
| G803 Write Off | 0.00 | | 0.00 | |
| G804 Insurance | 0.00 | | 2,430.94 | |
| G805 TV Licence | 0.00 | | 157.50 | |
| G806 Shop Voucher | 0.00 | | 0.00 | |
| G807 Property Depreciation | 2,025.63 | | 2,025.63 | |
| | | 3,461.43 | | 22,565.06 |
| Internal Transfers Out | | | | |
| G900 Depreciation (DO NOT USE) | 0.00 | | 0.00 | |
| G901 Internal Transfers Out | 0.00 | | 976.71 | |
| | | 0.00 | | 976.71 |
| Unrealised Losses on Investments | | | | |
| | | 0.00 | | 0.00 |

| | Turnover this month | Turnover year to date |
|---|---|---|
| GPF Total Expenditure | 3,150.03 | 33,646.40 |
| GPF Income Over Expenditure | -1,425.03 | 15,276.80 |

| | Turnover this month | | Turnover year to date | |
|---|---|---|---|---|
| Trading Account Analysis | | | | |
| Trading Expenditure | | | | |
| T001 Opening Trading Stock | 0.00 | | 7,436.32 | |
| T002 Stock Purchases/Returns | 0.00 | | 0.00 | |
| T003 Closing Trading Stock | 0.00 | | -7,436.32 | |
| T004 Write Off | 0.00 | | 0.00 | |
| T005 Mess Guest | 0.00 | | 0.00 | |
| T006 Disposal at Cost | 0.00 | | 0.00 | |
| T007 Trading Expenses | -286.40 | | 1,637.78 | |
| | | | | |
| Trading Income | | | | |
| T008 Sales | 0.00 | | 0.00 | |
| | | | | |
| Income Over Expenditure | | 286.40 | | -1,637.78 |
| Non Primary Purpose Trading Analysis | | | | |
| Trading Expenditure | | | | |
| | | | | |
| Trading Income | | | | |
| | | | | |
| Income Over Expenditure | | 0.00 | | 0.00 |

March 2021

| GPF Analysis | Turnover this month | | Turnover year to date | |
|---|---|---|---|---|
| **Income** | | | | |
| Voluntary Income | | | | |
| G001 WRVS Income | 0.00 | | 0.00 | |
| G002 Grants/Donations | 1,650.00 | | 7,650.00 | |
| G003 Gainshare Income | 0.00 | | 8,820.00 | |
| | | 1,650.00 | | 16,470.00 |
| Activities for Generating Funds | | | | |
| G050 Misc Income | 0.00 | | 0.00 | |
| G051 Legacy Stock | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Investment Income | | | | |
| G125 Bank Interest | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Income Resources from Charitable Activiti | | | | |
| Trading Income | 0.00 | | 0.00 | |
| G150 Subs | -45.00 | | 35,399.00 | |
| G151 Sports | 120.00 | | 2,105.00 | |
| G152 Minibus Income | 0.00 | | 360.00 | |
| G153 Open Days Income | 0.00 | | 0.00 | |
| | | 75.00 | | 37,864.00 |
| Other Income | | | | |
| Non Primary Purpose Trading Income | 0.00 | | 0.00 | |
| G300 Soldier ID | 0.00 | | -10,279.80 | |
| G301 Capital Property Purchase | 0.00 | | 4,869.00 | |
| | | 0.00 | | -5,410.80 |
| Internal Transfers In | | | | |
| G400 Internal 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 | | 1,725.00 | | 48,923.20 |

| | 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 | -286.40 | | 1,637.78 | |
| G601 Sports Exp | 0.00 | | 1,473.62 | |
| G602 Minibus Exp | 0.00 | | 1,016.70 | |
| G603 Refreshments | 0.00 | | 194.39 | |
| G604 Legacy Stock | 0.00 | | 0.00 | |
| G605 Team Cohesion | 0.00 | | 340.20 | |
| | | -286.40 | | 4,662.69 |
| Governance Costs | | | | |
| | | 0.00 | | 0.00 |
| Grants and Donations | | | | |
| G770 WRVS Exp | 0.00 | | 0.00 | |
| G771 Grants/Donations | 0.00 | | 0.00 | |
| G772 PRI Exp | -25.00 | | 5,330.47 | |
| G773 Presentation | 0.00 | | 84.99 | |
| G774 Gainshare Exp | 0.00 | | 0.00 | |
| G775 Flowers / Gifts | 0.00 | | 26.48 | |
| | | -25.00 | | 5,441.94 |
| Other Costs | | | | |
| Non Primary Trading Costs | 0.00 | | 0.00 | |
| G800 Misc Exp | 0.00 | | 75.00 | |
| G801 Soldier ID | 1,275.00 | | 16,419.30 | |
| G802 Sky | 160.80 | | 1,456.69 | |
| G803 Write Off | 0.00 | | 0.00 | |
| G804 Insurance | 0.00 | | 2,430.94 | |
| G805 TV Licence | 0.00 | | 157.50 | |
| G806 Shop Voucher | 0.00 | | 0.00 | |
| G807 Property Depreciation | 2,025.63 | | 2,025.63 | |
| | | 3,461.43 | | 22,565.06 |
| Internal Transfers Out | | | | |
| G900 Depreciation (DO NOT USE) | 0.00 | | 0.00 | |
| G901 Internal Transfers Out | 0.00 | | 976.71 | |
| | | 0.00 | | 976.71 |
| Unrealised Losses on Investments | | | | |
| | | 0.00 | | 0.00 |

| | Turnover this month | Turnover year to date |
|---|---|---|
| GPF Total Expenditure | 3,150.03 | 33,646.40 |
| GPF Income Over Expenditure | -1,425.03 | 15,276.80 |

March 2021

| GPF Analysis | Turnover this month | Turnover year to date |
|---|---|---|
| **Income** | | |
| Voluntary Income | 1,650.00 | 16,470.00 |
| Activities for Generating Funds | 0.00 | 0.00 |
| Investment Income | 0.00 | 0.00 |
| Income Resources from Charitable Activiti | 75.00 | 37,864.00 |
| Other Income | 0.00 | -5,410.80 |
| Total Income excluding transfers | 1,725.00 | 48,923.20 |
| **Expenditure** | | |
| Investment Management Costs | 0.00 | 0.00 |
| Costs of Generating Funds | 0.00 | 0.00 |
| Charitable Activities | -286.40 | 4,662.69 |
| Governance Costs | 0.00 | 0.00 |
| Grants and Donations | -25.00 | 5,441.94 |
| Other Costs | 3,461.43 | 22,565.06 |
| Total Expenditure excluding transfers | 3,150.03 | 32,669.69 |
| Internal Transfers | 0.00 | 976.71 |
| Gains on revaluation of fixed assets | 0.00 | 0.00 |
| Unrealised gains/losses on investment asse | 0.00 | 0.00 |
| GPF Income Over Expenditure | -1,425.03 | 15,276.80 |

| | Balance b/fwd | Income | Transfer In | Transfer Out | Expenses | Closing |
|---|---|---|---|---|---|---|
| R001 Mountain Bike | 61.19 | 0.00 | 0.00 | 0.00 | 0.00 | 61.19 |
| R002 Football Club | -629.47 | 754.94 | 0.00 | 0.00 | 0.00 | 125.47 |
| R003 Welfare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R004 Royal Marines | 1,121.64 | 0.00 | 0.00 | 0.00 | 60.00 | 1,061.64 |
| R005 Natterjack | 9,126.90 | 0.00 | 0.00 | 0.00 | 6,618.50 | 2,508.40 |
| R006 REME Hare and Hound | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R007 Normandy Coy Pres Fund | 11.71 | 416.03 | 0.00 | 0.00 | 22.40 | 405.34 |
| R008 Alamein Coy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R009 Basra Coy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R010 JRI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R011 Cpls Club | 2,463.70 | 741.00 | 0.00 | 0.00 | 229.80 | 2,974.90 |
| R012 Badminton | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R013 Boxing | 962.86 | 200.00 | 0.00 | 0.00 | 237.05 | 925.81 |
| R014 Clay Target | 345.38 | 0.00 | 0.00 | 0.00 | 0.00 | 345.38 |
| R015 Golf Society | 177.40 | 400.00 | 0.00 | 0.00 | 0.00 | 577.40 |
| R016 Cricket | -976.71 | 0.00 | 976.71 | 0.00 | 0.00 | 0.00 |
| R017 Army Carpers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R019 Hockey | 73.23 | 0.00 | 0.00 | 0.00 | 0.00 | 73.23 |
| R020 Orienteering | 148.40 | 0.00 | 0.00 | 0.00 | 0.00 | 148.40 |
| R021 Basketball | 290.18 | 0.00 | 0.00 | 0.00 | 0.00 | 290.18 |
| R022 Cycling | 171.84 | 0.00 | 0.00 | 0.00 | 0.00 | 171.84 |
| R023 Climbing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R024 Rugby | 41.56 | 0.00 | 0.00 | 0.00 | 0.00 | 41.56 |
| R025 Nordic Skiing | 23.85 | 0.00 | 0.00 | 0.00 | 0.00 | 23.85 |
| R026 Sailing | 745.06 | 170.00 | 0.00 | 0.00 | 170.00 | 745.06 |
| R027 Alpine Skiing | 287.42 | 0.00 | 0.00 | 0.00 | 0.00 | 287.42 |
| R028 Squash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R029 Sub Aqua | 53.41 | 0.00 | 0.00 | 0.00 | 0.00 | 53.41 |
| R030 Motor Car | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R031 Canoeing | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| R033 Parachuting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R034 Helmand Coy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R035 Taekwondo | 58.22 | 0.00 | 0.00 | 0.00 | 0.00 | 58.22 |
| R036 Equestrian | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R037 Windsurfing | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| R038 Swimming | 308.42 | 0.00 | 0.00 | 0.00 | 0.00 | 308.42 |
| R039 Contact Houses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R040 HQ Coy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R041 Live Music | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R042 Netball | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 700.00 |
| R043 SAAE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R044 BN Motorcycling | 1,905.40 | 3,000.00 | 0.00 | 0.00 | 3,120.05 | 1,785.35 |
| R045 Rounders | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R046 City and Guilds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R047 REME Carp Angling | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R048 Garrison Singers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R049 Ice Hockey | 3,104.36 | 0.00 | 0.00 | 0.00 | 0.00 | 3,104.36 |
| R050 SAAE Ski Ex | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R051 Strength Sports | 97.60 | 0.00 | 0.00 | 0.00 | 0.00 | 97.60 |
| R052 Carrington Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R053 Cross Country | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R054 Cross Fit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R055 Judo | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R056 Kayak | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| R057 Tennis | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R058 Triathalon | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R059 Army v Navy | 5,562.00 | 0.00 | 0.00 | 0.00 | 5,439.00 | 123.00 |
| R060 BSC Exams | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R061 Paintball | 1,669.06 | 0.00 | 0.00 | 0.00 | 0.00 | 1,669.06 |
| R062 Army Swimming Event | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R063 MPGS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| R064 Open Day | 90.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.00 |
| R065 Karting | 256.60 | 0.00 | 0.00 | 0.00 | 0.00 | 256.60 |
| Total Restricted Funds | 29,551.21 | 5,681.97 | 976.71 | 0.00 | 15,896.80 | 20,313.09 |

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 cost 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 | | |

Grants to individuals

| Purpose | Total number of grants given | Total amount of grants paid |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| Total | | |

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<br>£ | Motor vehicles<br>£ | Total<br>£ |
|---|---|---|---|
| Balance b/f | 3079.83 | 0.00 | 3079.83 |
| Purchases | 0.00 | 4869.00 | 4869.00 |
| Sales & W/Os | 0.00 | 0.00 | 0.00 |
| Depreciation | 1108.73 | 916.90 | 2025.63 |
| Balance c/f | 1971.10 | 3952.10 | 5923.20 |

5. Total Value of Investments by Category

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

Breakdown of Market Values at

| Year End | GPF/ Unrestricted | Restricted | Endowment | Total value | Income during year |
|---|---|---|---|---|---|
| | Value £ | Value £ | Value £ | Value £ | Value £ |
| Investment properties | | | | | |
| Investments listed on a recognised stock exchange | | | | | |
| Investments held in unit trusts or other collective investment schemes | | | | | |
| 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 |
|---|---|---|
| Shop Stock | Nov 19 | 146.10 |
| | | |
| | | |
| | | |
| | Total | 146.10 |

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

7. List of Creditors

| Creditor | Date of Credit | Amount |
|---|---|---|
| Football strip | Mar 20 | 250.00 |
| Lockheed Martin Grant | Dec 19 | 500.0 |
| | | |
| | | |
| | Total | 750.00 |

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

8. Paid Employees

| | This year £ | Last year £ |
|---|---|---|
| Gross wages paid | 433.50 | 3951.09 |
| Employer's National Insurance paid | 0.00 | 0.00 |
| Pension Contributions paid | 0.00 | 0.00 |
| Total staff costs | 433.50 | 3951.09 |

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

| | This year | Last year |
|---|---|---|
| Costs of generating funds | | |
| Charitable activities | | |
| Other | | |
| Total | | |

No individual employee received a salary of over £60000.00

9. Governance Costs

| | This year £ | Last year £ |
|---|---|---|
| Audit or independent examination fee | | |

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 | Incoming Resources for period | Outgoing Resources for period | Transfers | Gains and Losses | Fund Bal C/F |
|---|---|---|---|---|---|---|
| See Attached | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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 |
|---|---|
| R001 Mountain Bike | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R002 Football Club | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R003 Welfare | Income generated through welfare activities and events through the community centre and expended on those community centre events. |
| R004 Royal Marines | Coy funds with income generated through permanent staff subs and expended on coy cohesions and presentations. |
| R005 Natterjack | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R007 Normandy Pres Fund | Monies paid in by members to support the purchase of presentation pieces. |
| R009 Basra Coy | Coy funds with income generated through permanent staff subs and expended on coy cohesions and presentations. |
| R010 JRI | Income generated to support the Soldiers' Christmas lunch. |
| R011 Cpls Club | Subscriptions paid in from The Mess Members to be used for their functions |
| R013 Boxing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R014 Clay Target | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R015 Golf Society | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R016 Cricket | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R019 Hockey | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R020 Orienteering | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R021 Basketball | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R022 Cycling | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R024 Rugby | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the |

| | |
|---|---|
| | Sport/Activity |
| R025 Nordic Skiing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R026 Sailing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R027 Alpine Skiing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R028 Squash | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R029 Sub Aqua | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R031 Canoeing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R033 Parachuting | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R034 Helmand Coy | Coy funds with income generated through permanent staff subs and expended on coy cohesions and presentations. |
| R035 Taekwondo | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R036 Equestrian | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R037 Windsurfing | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R038 Swimming | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R039 Contact Houses | The Income is generated from the use of the facility used by families, visiting Lyneham, monies used is for the upkeep of the property e.g. Cleaning etc. |
| R040 HQ Coy | Coy funds with income generated through permanent staff subs and expended on coy cohesions and presentations. |
| R041 Live Music | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R042 Netball | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R044 Bn Motorcycling | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R046 City and Guilds | Income generated through individuals paying for their qualifications and expenditure is through invoices paid to City and |

| | |
|---|---|
| | Guilds. |
| R048 Garrison Singers | Legacy fund used to support the clubs expenditure needs. |
| R049 Ice Hockey | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R050 SAAE Ski Ex | Money raised through personal contributions for the Ski exercise. |
| R051 Strength Sports | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R052 Carrington Fund | Specifically created to pay in money raised through donations from charity events to go towards the Carrington Drum competition, all monies then expended as donation to the ABF charity. |
| R061 Paintball | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |
| R062 Army Swimming Event | Income generated through individuals and unit payments for participating in the Intercorps swimming event. Expenditure is used on funding the event. |
| R063 MPGS | Coy funds with income generated through permanent staff subs and expended on coy cohesions and presentations. |
| R062 Open Day | Used for holding sponsorship monies to be used specifically for an open day event |
| R065 Karting | Monies paid in from the sports members/grants/sponsorship to aid in the purchasing of equipment specifically relating to the Sport/Activity |

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.

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:

Creditors. £250 has now been received COS gave athority to move across to GPF. as. Sponsor agreed we could use money On Something else beneficial to the SP. of Strg Bn REME, Due to covid stopping the events.

NT aware of £500 Awaiting confirmation on where/how/what to do with this grant due to Covid-19.

NT aware of £146.10 Shop debt. confirmation of write off with authority to write offs will be in due course. Confusion on mississue of Items in Fund managers absence.

The fund currently is in a very healthy Poshion due to Covid 19 sports-events, conasons etc. have all been Suspended. Subs were stopped by FM, to ensure the fund didnt Grow any larger. estimated to re-Start. June 21, if goverment guidelines Permit.

Signature C Burberry

Name C. Burberry.

Date: 4.5.2021.

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

**Managing Trustee's Annual Report and Comments:**

Unit **DSEME Lyneham**

Address **MOD Lyneham, Calne Road, Chippenham, SN15 4XX**

Charity name and Charity Commission/Regulator registered number **1130151**

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 1st May 2018 |

| | |
|---|---|
| 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. |

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

| | |
|---|---|
| Trustee selection method | On appointment of the Commandant DSEME Lyneham |

| | |
|---|---|
| Trustee induction and training | Attendance on the COs Designate course, review of the Managing Trustees online presentation contained within the SFRs home page, review of the Governing Documents/Constitution and being briefed on the funds liquidity, a brief which should include property, investments and primary sources of income. |

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 | **Due to Covid 19 there has been minimal activity during year 2020/2021** |
| Summary of main achievements of the Charity during the year | Since the split of the PRI from Garrison to 8 Trg Bn the fund has maintained regular income by means of sporting subscriptions of £5pp per month and the main achievement is to provide a good service for the good and benefit of the soldiers within the Bn.<br><br>In January, with COs approval and Spt of all OCs and with a healthy budget sat at £31K it was decided to stop PRI payments for all 8 Trg Bn REME until 1 May.<br><br>The Shop is an additional asset to providing basic soldiers clothing etc. This generates a weekly income for the fund.<br><br>**Due to COVID 19 there has been minimal activity within the Fund.** |

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

| | |
|---|---|
| Financial Review | The fund is in a very healthy position due to COVID and no activities taking place during this financial year. This will be rectified in the coming year as lockdown is eased. |

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 | The Fund Manager tries to maintain a minimum of £10,000 in the fund at all-time unless directed by the trustees. |

| | |
|---|---|
| Investments selection policy and performance of those investments. | N/A |

Provide the name of all trustees/the Managing Trustee(s) during the report year.

| | |
|---|---|
| Managing Trustee's name/trustees' names | Col P McArthur |

| | |
|---|---|
| Serious Incidents | N/A |

| | |
|---|---|
| Public Benefit Statement | 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 providing and supporting community rugby. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; skills; fitness; confidence, character, spirit and attitude; and morale. 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.<br><br>(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.) |

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

Intend auditor gapped due to extented recruitment
-ve RF resolved by intend transfer
Re-evaluation of property on going
Covid limited stock/property checks and activity, subs reduced to reflect change in activity.

Signature _____

Name MCARTHUR

Date: 7 MAY 21

Appointment CONST OSEME/HOE

**Internal Auditor's/Audit Board Report**

1. *I/We 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 *my/our internal audit.

2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below I am/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 *my/our observations *I am/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/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.

5. *I/We have made the following observations whilst carrying out the internal audit:

   a. Previous observations *have/~~have not been~~ actioned (list those observations outstanding).

The over spend on the restricted funds has been resolved with a authorised transfer from G.P.F.
Debtors + Creditors have been investigate and will be resolved 21-22.
No trading has occured this year due to Covid Restrictions. this has had an impact on stock checks carried out.

Signature _____

Name SMITH

Date: 10/5/21. Appointment SO3 7/78

**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.

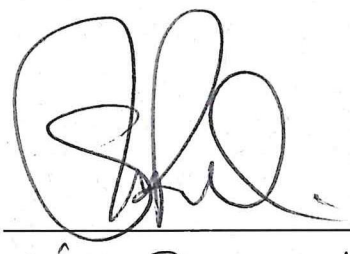
* Delete as applicable.

**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

Comd/SO2 SPS Comments

Independent Examiner's Signature 

Name Mgj Barnard

Date: 29/6/24

Appointment SO2 SPS

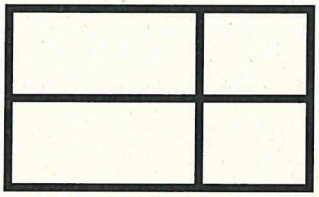
## PERCENTAGE PROFIT CALCULATOR

(Internal use only – not required by the charity regulator)

### COST OF GOODS SOLD

**Enter the FIRST LINE total figure from the LEFT-HAND page of the AB 397.** (1)

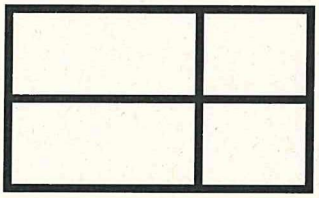
**Enter the total amount of EXPENSES charged.** (2)



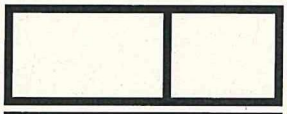
**DEDUCT figure (2) from figure (1).** A

**Enter the total amount of goods DISPOSED OF AT COST (Mess guests, Write offs etc)** (3)

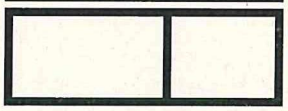
**Enter the value of the CLOSING STOCK At COST PRICE.** (4)



**ADD figure (3) to figure (4).** B



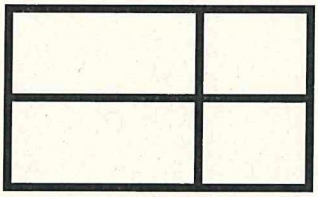
**COST OF GOODS SOLD (A – B)** C



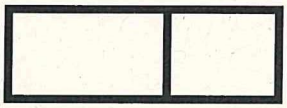
### INCOME FROM SALES:

**Enter the FINAL total from the RIGHT-HAND page of the AB 397** (5)

**Enter figure B from above** (6)



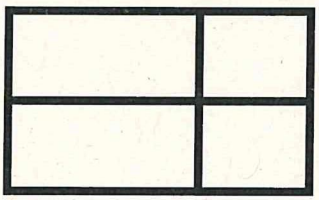
**DEDUCT figure (6) from figure (5).** D



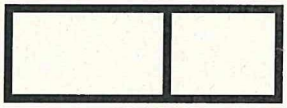
### PROFIT:

**Enter Income from Sales – FIGURE D** (7)

**Enter Cost of Goods Sold – FIGURE C** (8)



**DEDUCT figure (8) from figure (7).** E



**PERCENTAGE PROFIT IS THEREFORE:** $\frac{E \times 100}{C}$ = _____ % (To two decimal places)

**CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED = AB397 PROFIT (NET PROFIT)**

**Trading Account details:**