

**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 05/09)

Unit: DST Leconfield

Address: Normandy Barracks, Grange Road, Leconfield, Beverley, East Yorkshire HU17 7LX

In Respect of the PRI

Fund/Charity

Charity Commission/Regulator registered number

1130652

For the period from 01 Apr 2022 To 31 Mar 2023

Managing Trustee(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	Col C J Henson QGM
From		to		Name	

Fund Manager(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	Maj J E G Barker RLC
From		to		Name	
From		to		Name	
From		to		Name	
From		to		Name	
From		to		Name	
From		to		Name	

Internal Auditor(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	Maj (Ret'd) T P Cowley
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2022	to	04-Oct-2022	Name	Miss C A McNiff
From	04-Oct-2022	to	07-Mar-2023	Name	SSgt D Noy AGC(SPS)
From	07-Mar-2023	to	31-Mar-2023	Name	SSgt D Waltham AGC(SPS)
From		to		Name	
From		to		Name	
From		to		Name	
From		to		Name	
From		to		Name	

Statement of Financial Activities as at

31-Mar-2023

	Unrestricted/ General Purpose/ Designated Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Voluntary Income	0.00	17,268.00	0.00	17,268.00	31,373.27
Activities for Generating Funds	6,662.68	6,566.13	0.00	13,228.81	7,110.36
Investment Income	301.12	0.00	0.00	301.12	10.82
Income Resources from Charitable Activities	1,087.97	11,889.06	0.00	12,977.03	12,546.50
Other Incoming Resources	0.00	0.00	0.00	0.00	530.77
Total Incoming Resources	8,051.77	35,723.19	0.00	43,774.96	51,571.72

Investment Management Costs	0.00	0.00	0.00	0.00	18.59
Costs of Generating Funds	0.00	1,588.09	0.00	1,588.09	1,433.82
Charitable Activities	5,917.36	25,780.10	0.00	31,697.46	23,423.55
Governance Costs	1,323.13	274.53	0.00	1,597.66	1,627.22
Grants and Donations	1,349.41	7,589.48	0.00	8,938.89	26,572.45
Other Costs	3,901.15	0.00	0.00	3,901.15	4,614.22
Total Resources Expended	12,491.05	35,232.20	0.00	47,723.25	57,689.85
Net Incoming/Outgoing Resources Before Transfers	-4,439.28	490.99	0.00	-3,948.29	-6,118.13

Gross transfers between funds (internal transfers)	0.00	-847.97	0.00	-847.97	-1,920.50
Net Incoming Resources before Holding Gains and Losses	-4,439.28	-356.98	0.00	-4,796.26	-8,038.63

Gains on revaluation of the charity's fixed assets	0.00	N/A	N/A	0.00	0.00
Unrealised Gains on investments	0.00	N/A	N/A	0.00	0.00
Unrealised Losses on investments	0.00				0.00
Net Movement in Funds	-4,439.28	-356.98	0.00	-4,796.26	-8,038.63
Total funds brought forward from previous year	88,194.06	17,414.20	0.00	105,608.26	113,646.89
Total funds carried forward	83,754.78	17,057.22	0.00	100,812.00	105,608.26

Previous (£)	FIXED ASSETS		Current (£)
6,615.50	Capital Property (tangible fixed assets)	5,836.00	
	Heritage Assets		
	Investments at Market Value		
6,615.50	Total Fixed Assets		5,836.00

CURRENTS ASSETS			
	Cash		
105,497.21	Current Account	95,823.00	
	Deposit Account		
500.00	Debtors	734.00	
	Stocks on Hand		
105,997.21	Total Current Assets		96,557.00
112,612.71	Total Assets		102,393.00

LIABILITIES			
7,004.45	Sundry Creditors	1,581.00	
	VAT Control		
	VAT Payable		
7,004.45	Total Liabilities		1,581.00
105,608.26	Total Assets Minus Liabilities		100,812.00

UNRESTRICTED/GENERAL PURPOSE FUND			
96,767.72	Balance as per last Balance Sheet	88,194.06	
	Add Excess of Income		
8,573.66	Deduct Excess of Expenditure	4,439.28	
88,194.06	Accumulated Unrestricted/General Purpose Fund		83,754.78
88,194.06	Total Unrestricted & Designated Funds		83,754.78

TOTAL FUNDS			
17,414.20	Total Restricted Funds	17,057.22	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
88,194.06	Accumulated Unrestricted/General Purpose Funds	83,754.78	
105,608.26	Total Funds		100,812.00

RESTRICTED FUNDS

1,396.35	Enduro Club	1,931.11
1,708.38	Minibus - 25 Regt RLC	1,380.29
393.78	Clay Pigeon	1,535.75
0.00	25 Regt - Pers Welfare	1,400.00
0.00	RAF Central Grant	585.04
980.31	Gate Guardian	980.31
8,566.46	Bde Gain Share	6,004.47
692.49	109 Trg Sqn - Sqn Fund	190.49
1,989.06	110 Trg Sqn - Sqn Fund	1,721.30
1,126.71	CO Appointment Grant	488.11
560.66	25 Trg Regt RHQ Fund	560.66
0.00	Military Skills	279.69
17,414.20	Total Restrcted Funds	17,057.22

ENDOWMENT FUNDS

0.00	Total Endowment Funds	0.00
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DESIGNATED FUNDS

0.00	Total Designated Funds	0.00
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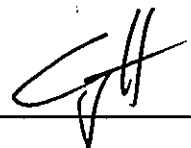
Date 29/06/23

Fund Manager/Account
Holder Signature



Date 30/6/23

Managing Trustee Signature



Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
Bank Charges	0.00	18.59			
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
			Armex Income	3,475.88	0.00
			Hub/Costa Gaming Machine	3,186.80	0.00
<u>CHARITABLE ACTIVITIES</u>					
Sports Expenses	3,457.19	4,185.07			
Sports Equipment	198.00	0.00			
Coaching and Development	140.00	0.00			
Prizes	0.00	50.00			
Functions	244.97	500.00			
Wives' Christmas Function	100.00	0.00			
Cpls' Club	1,000.00	0.00			
WRVS	777.20	368.20			
Property Repairs	0.00	228.00			
			<u>INVESTMENT INCOME</u>		
			Bank Interest	301.12	10.82
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
			Return of Other Activity Grant	240.00	0.00
			Clay Pigeon Income Generation	463.18	1,920.50
			Enduro Income Generation	384.79	0.00
<u>GOVERNANCE COSTS</u>					
Insurance	1,323.13	1,598.89			
Postage and Stationery	0.00	28.33			
<u>GRANTS AND DONATIONS</u>					
Grant Other	13.25	0.00			
Internal Grants	1,250.16	1,060.00			
Flowers	86.00	114.45			
Presentations	0.00	440.00			

General Purpose Fund/Unrestricted Funds analysis - Continued[illegible]

³This Will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Unrestricted Trading Account analysis as at 31 Mar 22
(date) (note Paxton plus automatically completes this)

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
CHARITABLE ACTIVITIES			INCOME RESOURCES FROM CHARITABLE ACTIVITIES		
Trading purchases including trade expenses less write off/mess guests/cost sales.	0.00	0.00	Trading sales less cost price sales	0.00	0.00
Opening stock - Closing Stock	0.00	0.00			
Add/Subtract to Trading purchases as above	0.00	0.00			
Adjusted trading purchases to be used at SOFA cell (B21)	0.00	0.00			

Unrestricted Trading Account analysis as at 31 Mar 22
(date) (note Paxton plus automatically completes this)

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
CHARITABLE ACTIVITIES			INCOME RESOURCES FROM CHARITABLE ACTIVITIES		
Trading purchases including trade expenses less write off/mess guests/cost sales.	0.00	0.00	Trading sales less cost price sales	0.00	0.00
Opening stock - Closing Stock	0.00	0.00			
Add/Subtract to Trading purchases as above	0.00	0.00			
Adjusted trading purchases to be used at SOFA cell (B21)	0.00	0.00			

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
			PRI Grant - Enduro Club	0.00	873.27
			Minibus Grant	0.00	25,000.00
			Angling	500.00	0.00
			Orienteering Event 2022	4,268.00	0.00
			25 Regt Pers Welfare	5,000.00	0.00
			CO Appointment Grant	1,000.00	500.00
			RLC Mil Skills Competition	6,500.00	5,000.00
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
Minibus Costs	1,588.09	1,433.82	Minibus Hire	1,260.00	315.00
			Bde Gain Share	5,306.13	6,795.36
<u>CHARITABLE ACTIVITIES</u>					
Enduro	1,435.94	100.02			
Angling	500.00	0.00			
Orienteering Event 22	4,268.00	0.00			
Clay Pigeon	1,673.85	3,454.13			
Bde Gainshare	7,868.12	4,933.67			
110 Trg Sqn - Sqn Fund	725.28	2,697.05			
CO Appointment Grant	1,638.60	497.41			
RLC Mil Skills Competition	7,670.31	6,410.00	<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
			Enduro Club	2,630.02	580.00
			Clay Pigeon	3,279.00	3,841.00
			RAF Central Grant	585.04	0.00
			109 Trg Sqn - Sqn Fund	550.00	601.00
			110 Trg Sqn - Sqn Fund	1,275.00	2,754.00
			RLC Mil Skills Competition	3,570.00	2,850.00
<u>GOVERNANCE COSTS</u>					
Enduro Club	274.53	0.00			
<u>GRANTS AND DONATIONS</u>					
Minibus - 25 Regt RLC	0.00	22,172.80			
25 Regt Welfare	3,600.00	0.00			
109 Trg Sqn - Sqn Fund	1,052.00	774.00			
110 Trg Sqn - Sqn Fund	817.48	571.20			
RLC Mil Skills Competition	2,120.00	1,440.00			

Restricted Funds analysis - Continued

[illegible]

³This Will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
<u>GOVERNANCE COSTS</u>					
<u>GRANTS AND DONATIONS</u>					

Designated Funds analysis - Continued

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>OTHER COSTS</u>			<u>OTHER INCOMING RESOURCES</u>		
<u>INTERNAL TRANSFERS³</u>			<u>INTERNAL TRANSFERS⁴</u>		
<u>UNREALISED LOSS ON INVESTMENTS</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS</u>		
			<u>UNREALISED GAIN ON INVESTMENTS</u>		
Total Expenditure	0.00	0.00	Total Income	0.00	0.00
Excess of Income			Excess of Expenditure		
Grand Totals	0.00	0.00	Grand Totals	0.00	0.00

³This Will include all transfers Including those to designated funds.

⁴This will include all transfers including those from designated funds.

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS</u>			<u>VOLUNTARY INCOME</u>		
<u>COST OF GENERATING FUNDS</u>			<u>ACTIVITIES FOR GENERATING FUNDS</u>		
<u>CHARITABLE ACTIVITIES</u>			<u>INVESTMENT INCOME</u>		
			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES</u>		
<u>GOVERNANCE COSTS</u>					
<u>GRANTS AND DONATIONS</u>					

Endowment Funds analysis - Continued[illegible]

³This Will include all transfers including those to designated funds.

⁴This will include all transfers including those from designated funds.

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 annual report and accounts.

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 13.

g. Fixed Asset Investment. 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) on page 2.

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 Trustee's 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
Garrison Church Plate Fund	Property Repair grant	1	13.25
Welfare Fund	JNCO Staff Accn Refurb	1	1,000.00
Total grants to institutions		2	1,013.25

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Sgt Wood - Heritage Walk	1	57.60
Sgt Smith - Unit Health Care	1	94.61
Sgt Gopal - 3 peaks	1	97.95
Flowers	2	86.00
Total	5	336.16

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	6,615.50	0.00	6,615.50
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	779.50	0.00	779.50
Balance c/f	5,836.00	0.00	5,836.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
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)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Pilgrimage Lourdes	10-May-22	234.00
Cpl Tadap Rai - Volleyball	21-Mar-23	100.00
WRVS	13-Feb-23	200.00
Emergency Taxi Float	31-Mar-23	200.00
	Total	734.00

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

7. List of Creditors

Creditor	Date of Credit	Amount
Forces Mutual 25 Regt RLC Grant	09-Oct-20	1,581.00
	Total	1,581.00

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

8. Paid Employees

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

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

	This year	Last year
Costs of generating funds	0	0
Charitable activities	0	0
Other	0	0
Total	0	0

No individual employee received a salary of over £60,000.00

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	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and losses	Fund Bal C/F
Enduro Club	1,396.35	2,630.02	1,710.47	-384.79	0.00	1,931.11
Orienteering Event 22	0.00	4,268.00	4,268.00	0.00	0.00	0.00
RAF Central Grant	0.00	585.04	0.00	0.00	0.00	585.04
25 Regt Pers Welfare	0.00	5,000.00	3,600.00	0.00	0.00	1,400.00
Angling	0.00	500.00	500.00	0.00	0.00	0.00
RLC Military Skills Comp	0.00	10,070.00	9,790.31	0.00	0.00	279.69
25 Regt RLC Minibus	1,708.38	1,260.00	1,588.09	0.00	0.00	1,380.29
Bde Gain Share	8,566.46	5,306.13	7,868.12	0.00	0.00	6,004.47
Clay Pigeon Fund	393.78	3,279.00	1,673.85	-463.18	0.00	1,535.75
Gate Guardian Fund	980.31	0.00	0.00	0.00	0.00	980.31
109 Trg Sqn - Sqn Fund	692.49	550.00	1,052.00	0.00	0.00	190.49
110 Trg Sqn - Sqn Fund	1,989.06	1,275.00	1,542.76	0.00	0.00	1,721.30
CO Appointment Grant	1,126.71	1,000.00	1,638.60	0.00	0.00	488.11
25 Regt RLC RHQ Fund	560.66	0.00	0.00	0.00	0.00	560.66

Net transfers out and net losses are to be entered as negative figures.

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
Enduro Club	This fund has been established to control the long term income and expenditure of this sport.
Bde Gainshare	This fund has been established to control the income and expenditure of this welfare grant.
Clay Pigeon Fund	This fund has been established to control the income and expenditure of this sport.
Gate Guardian Fund	This fund has been established to control the long term income and expenditure of this maintenance fund.
109 Trg Sqn - Sqn Fund	This fund has been established to control the income and expenditure of this Sub Unit Fund.
110 Trg Sqn - Sqn Fund	This fund has been established to control the income and expenditure of this Sub Unit Fund.
CO Appointment Grant	This fund has been established to control the income and expenditure of this RLC Assn Grant.
25 Regt RLC RHQ Fund	This fund has been established to control the income and expenditure of this Sub Unit Fund.
25 Regt RLC Minibus	This fund has been established to control the income and expenditure of this Regimental facility.
RLC Military Skills Competition	This fund has been established to control the income and expenditure of this RLC Corps event.
Angling	This fund has been established to control the income and expenditure of a sport grant.
25 Regt Pers Welfare	This fund has been established to control the income and expenditure of this RLC Corps Welfare Grant.
RAF Central Grant	This fund has been established to control the income and expenditure of this RAF Grant.
Orienteering Event 22	This fund has been established to control the income and expenditure of this 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:

NII

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's 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 14.

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 Trustee's comments.

Additional comments:

The Committee has remained steadfast to ensure judicious spending of the fund and has continued to support its main objectives of sporting events, welfare events and the RVS. This has led to an excess of expenditure over income of £4,439.28; due mostly to having no fixed income. Variable income has come from both restricted fund clubs such as the Clay Target Shooting Club as well as from Armex Mobile PRI Shop, who continue to support DST well. Once again, several fixed costs have been offset using ECOPF, particularly fixed licence costs. To reduce the expenditure deficit, the PRI has unanimously voted to charge subscription fees, on a pro-rata basis, beginning 1 Apr 23.

Signature



Name

Maj J E G Barker RLC

Date: 29 Jun 23

(Fund Manager/OIC Account)

Managing Trustee's Annual Report and Comments:

Unit: Defence School of Transport

Address: Normandy Barracks, Leconfield, East Yorkshire, HU17 7LX

In Respect of the

PRI

Fund/Charity

Charity Commission/Regulator registered number 1130652

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 23 Sep 19.
--	-------------------------------------

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	The Commandant is appointed Managing Trustee on assumption of the appointment.
-----------------------------	--

Trustee induction and training	The Managing Trustee is briefed on assumption of the appointment and updated regularly on the Fund's performance. The Managing Trustee receives copies of the Committee Minutes and personally authorises expenditure over £500.00, in accordance with the School's Standing Orders.
-----------------------------------	--

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	This year, as for previous, the Fund has continued to support sport, however, there has also been greater focus on welfare projects and supporting the RVS projects, which has required judicious spending by the fund. Additional support has also been provided from external funding such as ECOPF and the contribution made by ARMEX mobile PRI.
Summary of main achievements of the Charity during the year	The PRI's main achievements have included the continued support to a variety of sporting opportunities available to staff and students throughout this period, including an Overseas Sports Visit, a number of Winter Sporting Activities, Unit Cohesion events, as well as supporting welfare and the RVS.

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

Financial Review	The Fund has experienced an excess of expenditure over income of £4,439.28. The excess of expenditure had been anticipated due to the recent loss of the main income source. The excess of expenditure was managed by resolving a Covid-19 rental legacy issue, the generation of activity funds, the use of available external funds and close monitoring of expenditure. The value of the GPF as at 31 March 2023 is £83,754.78, ie £3,754.78 above the Managing Trustee's Capital Reserve. The Fund intends to raise additional income in the next financial year, through subscriptions from military personnel, in order to balance the Fund's financial plan.
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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	The Managing Trustee has set a minimum Unrestricted Accumulated GPF value of £80,000 which the PRI Committee has to comply with when making grants and donations. This can only be exceeded with the advance authority of the Managing Trustee.
Investments selection policy and performance of those investments	Not applicable

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

Managing Trustee's name/trustees' names	Colonel C J Henson QGM.
Serious Incidents	Not applicable.

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:</p> <ul style="list-style-type: none"> *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities <p>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.

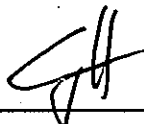
Additional comments (include any declarations which were not correct (Pg 12/13)):

The introduction of the PRI Subscriptions in 2022 had to be delayed for local reasons, but has been successful from 01 Apr 23. The delay affected the Fund's income, but this was mitigated by resolving a potential legacy liability from the Covid-19 lockdown and the Fund Manager's close supervision of expenditure from the Fund.

I am aware of the impact that staff availability had on the Fund Manager's ability to hold the four quarterly meetings this year, which was addressed by clearing any exceptional expenditure with the Managing Trustee. I understand the tempo of business at the School and our focus on students creates challenges, but every effort must be made by Committee members to ensure that they (or a deputy) prioritise attendance at meetings, as the Fund is vital to our welfare support.

With regards to the detail of the audit report and the Internal Auditor's observations, I support the Internal Auditor's observations at page 19.

I thank the Committee and the many individuals who organise and deliver activities and events at DST for the benefit of the School.

Signature 

Name Colonel C J Henson QGM

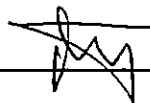
Date: 30 Jun 23

Appointment Commandant

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 my 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 I am 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 observations I am 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 the original books of account and the original records I have checked. All vouchers relating to this account have been cancelled.
5. I have made the following observations whilst carrying out the internal audit:
 - a. **Previous Observations.** See property below.
 - b. **Minor Internal Observations.** Minor observations have been discussed with the Fund Manager and/or the Regimental Accountant.
 - c. **Fund Management.** Unit commitments and Committee member availability has affected the frequency of PRI Committee Meeting during this Financial Year. This has been addressed by the Fund Manager and quarterly meetings have now been reinstated. The introduction of the PRI Subscriptions was also delayed, but did come into effect from 01 Apr 23.
 - d. **Accumulated General Purpose Fund (GPF).** The Balance Sheet shows an excess of expenditure over income of £4,439.28 for this financial year, resulting in a GPF value of £83,754.78 as at 31 Mar 23. The overspend was restricted by the close monitoring of expenditure by the Fund Manager and funds returned to the GPF once the legacy liability for gaming machine rental during the Covid-19 lockdown had been confirmed by the contractor.
 - e. **Creditors.** There is one creditor for an external grant. The recipient, 25 Regt RLC, has been directed to use these funds during the Financial Year 23-24.
 - f. **Debtors.** All debtors are current and recoverable, including the Lourdes Pilgrimage debt.
 - g. **Restricted Funds - Gate Guardian and 25 Trg Regt RHQ Funds.** Although there has not been any activity in these restricted funds during the accounting period, the funds are still active.
 - h. **Restricted Fund Transfers.** The transfers from the Clay Pigeon and Enduro Clubs are part of the PRI's income generation.
 - i. **Sqn Funds.** The IA has checked records supporting income and expenditure into the PRI account. In the next Financial Year the IA intends to examine the Funds' shadow records and Charters held by the individual Sqns.
 - j. **Property.** A 100% of the Fund's listed property has been conducted. The IA, Fund Manager and Property Member have discussed adding additional information regarding gifted items during 2023-24 (eg. RAF Barwood Flight).

Signature



Name T P Cowley

Date: 29 Jun 23

Appointment DST Internal Auditor

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

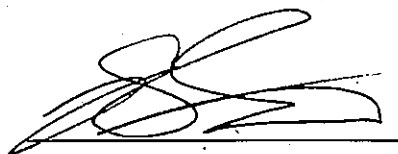
Comd/SO2 SPS Comments

As the unit is on PAXTON only the print outs from PAXTON should be used to for the 1514s. Creating manual 1514s using the 1514 spreadsheet is pointless and a waste of time. The PAXTON prints should be inserted into correct place within the word version of the 1514s. Only 1 copy of the 1514 should be provided.

Creditor – Forces Mutual was initially received in 2020, this was received as a grant therefore the correct accounting procedure is to receive it into either a Restricted fund or into the UNR fund. I suggest for budgeting purposes a restricted fund would be best used so that the full amount of the grant can be utilised and there should not be an overspend.

Debtor balance is minimal, the correct procedure for taxi float looks as though is being followed which is commendable. The pilgrimage Lourdes debtor needs to be cleared ASAP.

Independent Examiner's Signature



Name WO2 BLACKETT

Date: 15/08/2023

Appointment VWO2(R) HQ 4 LCBT & HQ NE

PERCENTAGE PROFIT CALCULATOR

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

COST OF GOODS SOLD

First Line Total - Left page of AB 397	0.00	
Deduct Expenses	0.00	0.00 A
Value of Goods Sold at Cost	0.00	
Add Value of closing stock at cost price	0.00	0.00 B
COST OF GOODS SOLD (A minus B)		0.00 C

INCOME FROM SALES

Final Total from Right page AB 397 ¹	0.00	
Deduct figure at (B) above	0.00	0.00 D

PROFIT

Income from Sales (D)	0.00	
Deduct cost of goods sold(C)	0.00	0.00 E

PERCENTAGE PROFIT

#DIV/0! %

CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED
= AB 397 PROFIT (NET PROFIT)

¹In the case of reporting a trading loss the figure to be entered at cell B20 is "First Line
Total from Right page AB 397" plus "Value of closing stock at cost price"

PERCENTAGE PROFIT CALCULATOR

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

COST OF GOODS SOLD

First Line Total - Left page of AB 397

Deduct Expenses

A

Value of Goods Sold at Cost

Add Value of closing stock at cost price

B

COST OF GOODS SOLD (A minus B)

C

INCOME FROM SALES

Final Total from Right page AB 397¹

Deduct figure at (B) above

D

PROFIT

Income from Sales (D)

Deduct cost of goods sold(C)

E

PERCENTAGE PROFIT

CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED
= AB 397 PROFIT (NET PROFIT)

¹In the case of reporting a trading loss the figure to be entered at cell B20 is "First Line
Total from Right page AB 397" plus "Value of closing stock at cost price"

Trading Account details:

Title of Trading Account	Percentage Profit	
	Current	Previous
Tea Bar	Closed	Closed
Shop	Closed	Closed

Statement of Financial Activities as at 31/03/2023

Paxton+

Page 1 of 1

Printed: 06/04/2023

Defence School of Transport

PRI

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	17,268.00	0.00	17,268.00	31,373.27
Activities for Generating Funds	6,662.68	6,566.13	0.00	13,228.81	7,110.36
Investment Income	301.12	0.00	0.00	301.12	10.82
Income Resources from Charitable Activities	1,087.97	11,889.06	0.00	12,977.03	12,546.50
Other Incoming Resources	0.00	0.00	0.00	0.00	530.77
Total Incoming Resources	8,051.77	35,723.19	0.00	43,774.96	51,571.72
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	18.59
Costs of Generating Funds	0.00	1,588.09	0.00	1,588.09	1,433.82
Charitable Activities	5,917.36	25,780.10	0.00	31,697.46	23,423.55
Governance Costs	1,323.13	274.53	0.00	1,597.66	1,627.22
Grants and Donations	1,349.41	7,589.48	0.00	8,938.89	26,572.45
Other Costs	3,901.15	0.00	0.00	3,901.15	4,614.22
Total Resources Expended	12,491.05	35,232.20	0.00	47,723.25	57,689.85
Net Incoming/Outgoing Resources Before Transfers	-4,439.28	490.99	0.00	-3,948.29	-6,118.13
Transfers					
Gross transfers between funds (internal transfers)	0.00	-847.97	0.00	-847.97	-1,920.50
Net Incoming resources before holding gains and losses	-4,439.28	-356.98	0.00	-4,796.26	-8,038.63
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	-4,439.28	-356.98	0.00	-4,796.26	-8,038.63
Reconciliation of Funds					
Total funds brought forward from previous year	88,194.06	17,414.20	0.00	105,608.26	
Total funds carried forward	83,754.78	17,057.22	0.00	100,812.00	

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OC 42 562

March 2023

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		
6,615.50	Capital Property	5,836.00	
6,615.50	Total Fixed Assets		5,836.00
	Current Assets		
105,497.21	Current bank account	95,823.00 ✓	
500.00	Debtors	734.00 ✓	
0.00	Stock on Hand	0.00	
105,997.21	Total Current Assets		96,557.00
112,612.71	Total Assets		102,393.00
	Liabilities		
7,004.45	Creditors	1,581.00 ✓	
0.00	Suspense Account	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
(7,004.45)	Total Liabilities		(1,581.00)
105,608.26	Total Assets Minus Liabilities		100,812.00
	Total Funds		
17,414.20	Total Restricted Funds	17,057.22 ✓	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
88,194.06	Accumulated Trading & GPF	83,754.78	
105,608.26	Total Funds		100,812.00

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis	

	Designated Funds	

0.00		0.00
	Restricted Funds	

0.00	Paintballing	0.00
1,396.35	Enduro Club	1,931.11
1,708.38	Minibus - 25 Regt	1,380.29
0.00	DST Ski Fund	0.00
0.00	Christmas Function	0.00
0.00	Angling	0.00
0.00	110 Sqn Activities	0.00
0.00	ORIENTEERING EVENT 2022	0.00
393.78	Clay Pigeon	1,535.75
0.00	EX Northern Snowman	0.00
0.00	Kayaking	0.00
0.00	WRVS	0.00
0.00	25 REGT - PERS WELFARE	1,400.00
0.00	RAF Central Grant	585.04
980.31	Gate Guardians	980.31
0.00	Cyprus Triathlon Team	0.00
0.00	Lancs LR19	0.00
0.00	Ski 17/18	0.00
0.00	Lancs LR18	0.00
0.00	EX Proton Serpent	0.00
8,566.46	Bde Gainshare	6,004.47
692.49	109 Trg Sqn - Sqn Funds	190.49
1,989.06	110 Trg Sqn - Sqn Funds	1,721.30
1,126.71	CO Appt Grant	488.11
560.66	25 Trg Regt RHQ	560.66
0.00	Military Skills Competition	279.69
17,414.20		17,057.22
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	

0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
(8,573.66)	General Purpose Fund surplus	(4,439.28)
(8,573.66)	Trading & GPF surplus	(4,439.28)
96,767.72	Balance at last balance sheet	88,194.06
88,194.06	Accumulated Trading & GPF	83,754.78
105,608.26	Grand total	100,812.00

End of last year

Balance

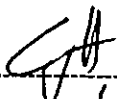
Signature of A/C Holder/Fund Manager



Date

29/06/23

Signature of Managing Trustee



Date

30/6/23

Defence School of Transport

All mess members

Effective date up to 06/04/2023

Mess Member	CR Limit	Total	04/23	03/23	02/23	01/23	12/22	11/22 +	Unallocated
Pilgrimage Lourdes 88	NONE	234.00	0.00	0.00	0.00	0.00	0.00	234.00	0.00
CPL YADAP RAI - VOLLEYBALL 95	NONE	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
WRVS 111	NONE	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
TAXI FLOAT 776	NONE	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
		Totals							
		734.00	0.00	300.00	200.00	0.00	0.00	234.00	0.00

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Creditors List By Effective Date

Page 1 of 1
Printed: 06/04/2023
PRI

Defence School of Transport

All supplier names Effective date up to 06/04/2023									
Supplier	CR Limit	Total	04/23	03/23	02/23	01/23	12/22	11/22 ±	Unallocated
FORCES MUTUAL-109/110 044	NONE	1,581.00	0.00	0.00	0.00	0.00	0.00	1,581.00	0.00
Totals									
		1,581.00	0.00	0.00	0.00	0.00	0.00	1,581.00	0.00

[Signature]
OC 42500

March 2023

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

Voluntary Income		

G001 Grants General	0.00	0.00
G002 Grants Sports / Fitness	0.00	0.00
G003 Grants AT	0.00	0.00
G004 Donations	0.00	0.00
G047 SPARE	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

G050 ARMEX Income	1,696.14	3,475.88
G051 Minibus Hire	0.00	0.00
G052 B400 -Stock on Hand Adjustment	0.00	0.00
G053 WIFINITY Gain Share	0.00	0.00
G054 Bde Gain Share	0.00	0.00
G060 GM - PAYD	0.00	0.00
G061 GM - Costa	3,186.80	3,186.80
G062 GM - Bar 202	0.00	0.00
G063 AM - Bar 202	0.00	0.00
G064 GM - Roadhouse	0.00	0.00
G065 GM - Hub/Costa	0.00	0.00
G066 SPARE	0.00	0.00
G067 SPARE	0.00	0.00
G068 SPARE	0.00	0.00
	4,882.94	6,662.68
Investment Income		

G125 Bank Interest	301.12	301.12
G126 Bank Refund	0.00	0.00
	301.12	301.12
Income Resources from Charitable Activiti		

Trading Income	0.00	0.00
G151 Return of Function Grants	0.00	0.00
G152 Return of Sports Grants	0.00	0.00
G153 Return of AT Grants	0.00	0.00
G154 Return of Other Activity Grant	240.00	240.00
G155 Functions Income	0.00	0.00
G156 Subscriptions	0.00	0.00
G157 SPARE	0.00	0.00
G160 CLAY TARGET INCOME GENER	463.18	463.18
G161 ENDURO INCOME GENERATIO	384.79	384.79
	1,087.97	1,087.97
Other Income		

Non Primary Purpose Trading Income	0.00	0.00
G300 PRS Licence Conts HMG 2222	0.00	0.00
G301 SPARE	0.00	0.00
G302 PVS Licence Cont FM HMG2222	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
G303 PRS & PPL Lic Cont FM HMG2222	0.00	0.00
G304 Satellite TV Cont FM HMG2222	0.00	0.00
G305 TV Licence Cont FM HMG2222	0.00	0.00
G306 Newspapers Cont from HMG2222	0.00	0.00
G307 PRS/PPL REFUND	0.00	0.00
G308 Sale of Property	0.00	0.00
	0.00	0.00
<u>Internal Transfers In</u>		
G400 Property From Restricted Fund	0.00	0.00
	0.00	0.00
<u>Gains on Revaluation of Fixed Assets</u>		
	0.00	0.00
<u>Unrealised Gains on Investment Assets</u>		
	0.00	0.00
GPF Total Income	6,272.03	8,051.77

Defence School of Transport

PRI

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

Investment Management Costs		

G500 Bank Charges	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

G520 GM Hire / Costs	0.00	0.00
G521 Bar 202 Gaming Machine Hire	0.00	0.00
G522 Roadhouse Gaming Machine Hire	0.00	0.00
G523 HUB - Gaming Machine Hire	0.00	0.00
G525 Minibus Maintenance	0.00	0.00
G526 Minibus Insurance	0.00	0.00
G527 Minibus Fuel	0.00	0.00
G528 Minibus Road Tax	0.00	0.00
	0.00	0.00
Charitable Activities		

Trading costs	0.00	0.00
G600 GPF Sports Expenses	650.00	3,457.19
G601 Sports Equipment	198.00	198.00
G602 SPARE	0.00	0.00
G603 SPARE	0.00	0.00
G604 SPARE	0.00	0.00
G605 SPARE	0.00	0.00
G606 Coaching and Development	0.00	140.00
G610 Prizes	0.00	0.00
G620 Functions	0.00	244.97
G621 Mil Skills Comp	0.00	0.00
G622 DST Open Day	0.00	0.00
G623 Christmas Lunch	0.00	0.00
G627 Wives Xmas Function	0.00	100.00
G630 Adv Trg	0.00	0.00
G632 SPARE	0.00	0.00
G640 Cpls' Club	0.00	1,000.00
G645 Junior Ranks Development	0.00	0.00
G650 WRVS	0.00	777.20
G651 Subscription Refund	0.00	0.00
G654 Bde Gain Share	0.00	0.00
G655 SPARE	0.00	0.00
G660 DST TShirts/Hoodies	0.00	0.00
G665 Gate Guardian Expenditure	0.00	0.00
G670 Closing Stock Adjustment	0.00	0.00
G700 Newspapers	0.00	0.00
G705 SPARE	0.00	0.00
G710 Bde GS RVS	0.00	0.00
G711 Bde GS JNCO Welfare	0.00	0.00
G712 Bde GS Sport	0.00	0.00
G713 Bde GS Function	0.00	0.00
G714 Bde GS Welfare Amenities	0.00	0.00
G715 Bde GS DST T Shirts	0.00	0.00
G748 Property Repairs	0.00	0.00
G749 Expendable Property	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
	848.00	5,917.36
<u>Governance Costs</u>		
G750 Insurance	0.00	1,323.13
G751 Postage and Stationery	0.00	0.00
	0.00	1,323.13
<u>Grants and Donations</u>		
G773 Pers Welfare Grant	0.00	0.00
G774 Grants - Other	0.00	13.25
G775 Grant Internal	0.00	1,250.16
G776 Grant External	0.00	0.00
G777 Flowers	0.00	86.00
G778 Framing	0.00	0.00
G780 Presentations	0.00	0.00
G785 SPARE	0.00	0.00
G799 10% GM Donation to Charity	0.00	0.00
	0.00	1,349.41
<u>Other Costs</u>		
Non Primary Trading Costs	0.00	0.00
G801 PVS Licence	0.00	149.00
G802 PRS Licence	0.00	0.00
G803 TV Licence	0.00	159.00
G804 PPL Licence	0.00	0.00
G805 PRS & PPL Licence	0.00	2,813.65
G809 Satellite TV	0.00	0.00
G820 Property Depreciation	779.50	779.50
G821 Property Write Off	0.00	0.00
G822 Stock Write Off	0.00	0.00
G823 Stock Disposals at Cost	0.00	0.00
	779.50	3,901.15
<u>Internal Transfers Out</u>		
G900 INCOME GENERATION	0.00	0.00
	0.00	0.00
<u>Unrealised Losses on Investments</u>		
	0.00	0.00
<u>GPF Total Expenditure</u>	<u>1,627.50</u>	<u>12,491.05</u>
<u>GPF Income Over Expenditure</u>	<u>4,644.53</u>	<u>-4,439.28</u>

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		
Trading Expenditure		
T001 Opening Trading Stocks	0.00	0.00
T002 Trading Stock Purchases/Return	0.00	0.00
T003 Closing Trading Stocks	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

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

Voluntary Income		

R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	500.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	4,268.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	5,000.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	1,000.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	6,500.00
	0.00	17,268.00
Activities for Generating Funds		

R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	1,260.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	5,306.13
R022 109 Trg Sqn - Sqn Funds	0.00	0.00

Defence School of Transport

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	6,566.13
Investment Income		
R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		
R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	2,630.02
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	210.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	210.00	3,279.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	585.04
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	550.00

Defence School of Transport

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
R023 110 Trg Sqn - Sqn Funds	0.00	1,275.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	3,570.00
	420.00	11,889.06
Other Incoming Resources		
R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	0.00
Total Income excluding transfers	420.00	35,723.19

Defence School of Transport

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

Investment Management Costs		

R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	0.00
R003 Minibus - 25 Regt	0.00	1,588.09
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	1,588.09
Charitable Activities		
R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	1,435.94
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	210.00	500.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	4,268.00
R009 Clay Pigeon	0.00	1,673.85
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	284.54	7,868.12
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	725.28
R024 CO Appt Grant	82.89	1,638.60
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	7,670.31
	577.43	25,780.10
Governance Costs		
R001 Paintballing	0.00	0.00
R002 Enduro Club	0.00	274.53
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	0.00	0.00
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
R025 25 Trg Regt RHQ	0.00	0.00	
R026 Military Skills Competition	0.00	0.00	
	0.00		274.53
Grants and Donations			
R001 Paintballing	0.00	0.00	
R002 Enduro Club	0.00	0.00	
R003 Minibus - 25 Regt	0.00	0.00	
R004 DST Ski Fund	0.00	0.00	
R005 Christmas Function	0.00	0.00	
R006 Angling	0.00	0.00	
R007 110 Sqn Activities	0.00	0.00	
R008 ORIENTEERING EVENT 2022	0.00	0.00	
R009 Clay Pigeon	0.00	0.00	
R010 EX Northern Snowman	0.00	0.00	
R011 Kayaking	0.00	0.00	
R012 WRVS	0.00	0.00	
R013 25 REGT - PERS WELFARE	700.00	3,600.00	
R014 RAF Central Grant	0.00	0.00	
R015 Gate Guardians	0.00	0.00	
R016 Cyprus Triathlon Team	0.00	0.00	
R017 Lancs LR19	0.00	0.00	
R018 Ski 17/18	0.00	0.00	
R019 Lancs LR18	0.00	0.00	
R020 EX Proton Serpent	0.00	0.00	
R021 Bde Gainshare	0.00	0.00	
R022 109 Trg Sqn - Sqn Funds	0.00	1,052.00	
R023 110 Trg Sqn - Sqn Funds	0.00	817.48	
R024 CO Appt Grant	0.00	0.00	
R025 25 Trg Regt RHQ	0.00	0.00	
R026 Military Skills Competition	0.00	2,120.00	
	700.00		7,589.48
Other Costs			
R001 Paintballing	0.00	0.00	
R002 Enduro Club	0.00	0.00	
R003 Minibus - 25 Regt	0.00	0.00	
R004 DST Ski Fund	0.00	0.00	
R005 Christmas Function	0.00	0.00	
R006 Angling	0.00	0.00	
R007 110 Sqn Activities	0.00	0.00	
R008 ORIENTEERING EVENT 2022	0.00	0.00	
R009 Clay Pigeon	0.00	0.00	
R010 EX Northern Snowman	0.00	0.00	
R011 Kayaking	0.00	0.00	
R012 WRVS	0.00	0.00	
R013 25 REGT - PERS WELFARE	0.00	0.00	
R014 RAF Central Grant	0.00	0.00	
R015 Gate Guardians	0.00	0.00	
R016 Cyprus Triathlon Team	0.00	0.00	
R017 Lancs LR19	0.00	0.00	
R018 Ski 17/18	0.00	0.00	
R019 Lancs LR18	0.00	0.00	
R020 EX Proton Serpent	0.00	0.00	
R021 Bde Gainshare	0.00	0.00	
R022 109 Trg Sqn - Sqn Funds	0.00	0.00	
R023 110 Trg Sqn - Sqn Funds	0.00	0.00	
R024 CO Appt Grant	0.00	0.00	

Defence School of Transport

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	1,277.43	35,232.20
<u>Internal Transfers</u>		
R001 Paintballing	0.00	0.00
R002 Enduro Club	384.79	384.79
R003 Minibus - 25 Regt	0.00	0.00
R004 DST Ski Fund	0.00	0.00
R005 Christmas Function	0.00	0.00
R006 Angling	0.00	0.00
R007 110 Sqn Activities	0.00	0.00
R008 ORIENTEERING EVENT 2022	0.00	0.00
R009 Clay Pigeon	463.18	463.18
R010 EX Northern Snowman	0.00	0.00
R011 Kayaking	0.00	0.00
R012 WRVS	0.00	0.00
R013 25 REGT - PERS WELFARE	0.00	0.00
R014 RAF Central Grant	0.00	0.00
R015 Gate Guardians	0.00	0.00
R016 Cyprus Triathlon Team	0.00	0.00
R017 Lancs LR19	0.00	0.00
R018 Ski 17/18	0.00	0.00
R019 Lancs LR18	0.00	0.00
R020 EX Proton Serpent	0.00	0.00
R021 Bde Gainshare	0.00	0.00
R022 109 Trg Sqn - Sqn Funds	0.00	0.00
R023 110 Trg Sqn - Sqn Funds	0.00	0.00
R024 CO Appt Grant	0.00	0.00
R025 25 Trg Regt RHQ	0.00	0.00
R026 Military Skills Competition	0.00	0.00
	847.97	847.97
Restricted funds Income Over Expenditure	-1,705.40	-356.98

	<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

	<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
	-----	-----

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

	<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 Expenditure	0.00	0.00
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Defence School of Transport

March 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		
Opening Trading Stocks	0.00	0.00
Trading Stock Purchases/Return	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 %
$\frac{E \times 100}{C} \%$		
Trading Expenses	0.00	0.00
NET SURPLUS (F)	0.00	0.00
Total Percentage is therefore:	100 %	100 %
$\frac{F \times 100}{C} \%$		

A. B. M.
 2024 500