

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme, (Use either Page 1 depending on the type of scheme used)**

Army Form N1514
(Rev 11/09)

Unit CHAPS(A)
Address Zone 2Z, Second Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT
In respect of the Garrison Church Plate Fund Fund/Charity
Charity Commission/Regulator registered number 1133021
For the period from 01/02/2024 to 31/01/2025 ✓

Managing Trustee(s) during the period:

From	1 Feb 24	to	31 Jan 25	Name	Revd Michael Parker ✓
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 24	to	14 Jun 24	Name	Revd Dr Matthew Coles ✓
From	14 Jun 24	to	31 Jan 25	Name	Revd Amy Walters ✓
From		to		Name	

The Internal Audit Board consists of:

President		Revd Richard Begg	
Member			
Member			
Member			
Assembled at	Army HQ, Andover	On	12 Mar 25
By Order of		CG	

Statement of Financial Activities as at 31/01/2025

Paxton+

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Printed: 12/03/2025

CHAPS (Army)

GCPF

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	27,276.28✓	0.00	0.00	27,276.28✓	16,973.58
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	372.38✓	0.00	0.00	372.38✓	269.14
Income Resources from Charitable Activities	0.00	0.00	0.00	0.00	0.00
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	27,648.66	0.00	0.00	27,648.66✓	17,242.72
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	0.00	0.00	0.00	0.00	0.00
Governance Costs	4.00✓	0.00	0.00	4.00✓	0.00
Grants and Donations	33,187.27✓	0.00	0.00	33,187.27✓	10,336.85
Other Costs	0.00	0.00	0.00	0.00	0.00
Total Resources Expended	33,191.27	0.00	0.00	33,191.27	10,336.85
Net Incoming/Outgoing Resources Before Transfers	-5,542.61	0.00	0.00	-5,542.61	6,905.87
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	-5,542.61	0.00	0.00	-5,542.61	6,905.87
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-5,542.61	0.00	0.00	-5,542.61	6,905.87
Reconciliation of Funds					
Total funds brought forward from previous year	32,696.23	0.00	0.00	32,696.23	
Total funds carried forward	27,153.62	0.00	0.00	27,153.62✓	

Date 12 MAR 25

Account Holder Signature



Date 12 MARCH 25

Managing Trustee Signature



January 2025

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	

0.00	Total Fixed Assets	0.00
	-----	-----
	Current Assets	

32,696.23	Current bank account	27,153.62 ✓
0.00	Cash	0.00 ✓
0.00	Debtors	0.00 ✓
32,696.23	Total Current Assets	27,153.62
	-----	-----
32,696.23	Total Assets	27,153.62
	-----	-----
	Liabilities	

0.00	Creditors	0.00 ✓
0.00	VAT control	0.00 ✓
0.00	VAT payable	0.00 ✓
	-----	-----
0.00	Total Liabilities	0.00
	-----	-----
32,696.23	Total Assets Minus Liabilities	27,153.62
	-----	-----
	Total Funds	

0.00	Total Restricted Funds	0.00
0.00	Total Endowment Funds	0.00
811.50	Total Designated Funds	10,000.00
31,884.73	Accumulated Trading & GPF	17,153.62
	-----	-----
32,696.23	Total Funds	27,153.62

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

	Designated Funds		

811.50	GCPF Reserve	10,000.00	
-----			-----
811.50			10,000.00
	Restricted Funds		

0.00			-----
			0.00
	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	
6,905.87	General Purpose Fund surplus	(14,731.11)	
-----		-----	
6,905.87	Trading & GPF surplus		(14,731.11)
24,978.86	Balance at last balance sheet		31,884.73
-----			-----
31,884.73	Accumulated Trading & GPF		17,153.62

32,696.23	Grand total		27,153.62
-----			-----

Signature of A/C Holder/Fund Manager



Date 12 MAR 25

Signature of Managing Trustee



Date 12 MARCH 25

CHAPS (Army)

Balance date to end of January 2025

All nominal codes

Without cost centre codes shown

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B500	Debtors	0.00 ✓	0.00
B650	Current bank account	27,153.62 ✓	-5,542.61
B680	Cash	0.00 ✓	0.00
B700	Creditors	0.00 ✓	0.00
B750	VAT control	0.00 ✓	0.00
B760	VAT payable	0.00 ✓	0.00
B900	Accumulated GPF	-31,884.73	-6,905.87
D001	GCPF Reserve	-10,000.00	-9,188.50
DX01	Ministry training fund	0.00	0.00
DX02	Gen Synod costs	0.00	0.00
DX03	Denom giving	0.00	0.00
DX04	Mil charities	0.00	0.00
DX05	Other charities	0.00	0.00
DX06	Local charities	0.00	0.00
DX07	Other charities	0.00	0.00
DX08	Emergency relief	0.00	0.00
DX09	Overseas aid	0.00	0.00
DX10	Remembrance	0.00	0.00
DX11	Easter fund	0.00	0.00
	Easter fund		
		27,153.62	-41,884.73
		-14,731.11	-21,636.98

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Donations received	-27,276.28 ✓	-4,406.04
G125	Bank interest	-372.38 ✓	-17.70
G300	Other income	0.00	0.00
G400	Internal transfers in	0.00	0.00
G750	Postage	0.00	0.00
G751	Stationery	4.00	0.00
G752	Insurance	0.00	0.00
G753	Trustees expenses	0.00	0.00
G771	Grants - Archbishops' Council	20,758.00 ✓	0.00
G772	Grants - Other denominations	10,929.27 ✓	0.00
G773	Grants - UK charities	1,500.00 ✓	1,500.00
G900	Internal transfers out	9,188.50 ✓	0.00
TX01	Gen Synod income	0.00	0.00
TX02	Purchase discounts taken	0.00	0.00
		42,379.77	1,500.00
		-27,648.66	-4,423.74
		<u>14,731.11</u>	<u>-2,923.74</u>
		<u>0.00</u>	

January 2025

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

Voluntary Income				

G001 Donations received	4,406.04	4,406.04	27,276.28	27,276.28 ✓
Activities for Generating Funds				

		0.00		0.00
Investment Income				

G125 Bank interest	17.70	17.70	372.38	372.38 ✓
Income Resources from Charitable Activiti				

Trading Income	0.00	0.00	0.00	0.00
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 Other income	0.00		0.00	
		0.00		0.00
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		4,423.74		27,648.66

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
Expenditure				
Investment Management Costs				
		0.00		0.00
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
		0.00		0.00
Governance Costs				
G750 Postage	0.00		0.00	
G751 Stationery	0.00		4.00	
G752 Insurance	0.00		0.00	
G753 Trustees expenses	0.00		0.00	
		0.00		4.00 ✓
Grants and Donations				
G771 Grants - Archbishops' Council	0.00		20,758.00	✓
G772 Grants - Other denominations	0.00		10,929.27	✓
G773 Grants - UK charities	1,500.00		1,500.00	✓
G774 Grants - non-UK charities	0.00		0.00	
		1,500.00		33,187.27 ✓
Other Costs				
Non Primary Trading Costs	0.00		0.00	
		0.00		0.00
Internal Transfers Out				
G900 Internal transfers out	0.00		9,188.50	
		0.00		9,188.50 ✓
Unrealised Losses on Investments				
		0.00		0.00
GPF Total Expenditure		1,500.00		42,379.77
GPF Income Over Expenditure		2,923.74		-14,731.11

Good
9125

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

Trading Income	-----	-----

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		

	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
Restricted funds Income Over Expenditure	----- 0.00	----- 0.00

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

Voluntary Income				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Investment Income				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Other Incoming Resources				

D001 GCPF Reserve	0.00		0.00	
		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				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Charitable Activities				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Governance Costs				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Grants and Donations				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Other Costs				

D001 GCPF Reserve	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				

D001 GCPF Reserve	0.00		-9,188.50	
		0.00		-9,188.50
Designated funds Income Over Expenditur		0.00		9,188.50

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

Voluntary Income		

	0.00	0.00
Activities for Generating Funds		

	0.00	0.00
Investment Income		

	0.00	0.00
Income Resources from Charitable Activiti		

	0.00	0.00
Other Incoming Resources		

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

	<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

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

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The 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
Sending Church Grants/gifts	Annual grants/gifts to denominational Churches that provide the Army with their Chaplaincy personnel.	4	£10,929.27
Charity Donations: Veterans Chaplaincy Scotland Cowal Combined Services Club Who Dares Cares Alabaré	To support the various charities objectives in the UK and abroad.	4	£1,500.00
General Synod expenditure	Annual contribution to Synod (The Archbishops' Council) [for the years 2023 and 2024]	2	£20,758.00
Total grants to institutions			£33,187.27

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
None		
		0.00

3. Related Party Transactions & Remuneration and Expenses

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

4. Analysis of Capital Property

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

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)	
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	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	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised Stock Exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
Total		0.00

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

7. List of Creditors

Creditor	Date of Credit	Amount
None		
Total		0.00

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

8. Paid Employees

	This year £	Last year £
Gross wages paid		
Employer's National Insurance paid		
Pension Contributions paid		
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		
Charitable activities		
Other		
Total	0.00	0.00

No individual employee received a salary of over £60000.00

9. Governance Costs

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

10. Restricted/Endowment Funds

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

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
	0.00	0.00	0.00	0.00	0.00	0.00

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
None	N/A

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:

None held

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:

Signature



Name Revd Amy Walters

Account Holder

Date: 12 MAR 25

Managing Trustee's Annual Report and Comments:

Unit: CHAPS(A)

Address: Zone 2Z, Second Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

Charity name and Charity Commission/Regulator registered number: Garrison Church Plate Fund; 1133021

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)	Trust deed dated 26 Oct 2009
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Objects of the Charity	The promotion of the efficiency of the Armed Forces of the Crown by provision and support of facilities and activities for the efficiency and well - being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Trustees are selected from both the Military and Civilian Community to ensure that there is a sufficient mix of denominations represented on the Board.
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Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees is met.
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Garrison Church Plate Fund (GCPF) exists as the central clearing fund for collections from all Army Churches less Roman Catholic (who have their own Funds). The GCPF does not hold investments and, where possible, funds are used to benefit charities at both local and international level. In addition, the GCPF, where possible, provides funds to Christian organisations to assist with training of clergy, which benefits the Tri Services in the recruitment of Padres.
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Summary of main achievements of the Charity during the year	<p>The fund made donations to four different charities over the course of the year, the beneficiaries all of which were nominated by our donor churches or the Board of Trustees. There is a shortage of incoming funds caused by several factors: There have not been regular services at all Garrison churches, and attendance at regular services has also declined. The continuing 'cost of living' crisis is affecting the amount of surplus income that people have available to donate.</p> <p>Grants were issued to the 3 sending churches for 2024, along with the deferred grant to one of the sending churches for 2023. The full Army portion of the annual Armed Forces Apportionment to the General Synod was paid this year, along with the deferred payment for 2023.</p>
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Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	<p>The principal income to the fund is from Military Churches collections ,with some smaller donations made by individuals and groups associated with the both civilian and military communities.</p> <p>The primary purpose of the fund is the onward staffing of donations.</p> <p>There are no investments held by the Fund.</p> <p>All funds available are distributed by the Board of Trustees.</p>
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The Managing Trustee should give in their report a description of the following policies:

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

Financial reserves policy	A working reserve of £10,000 is held to cover quarterly General Synod payments. All other funds are distributed as per the governing document.
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Investments selection policy and performance of those investments.	No investments held
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	<p>Ex officio trustees: The Chaplain General – Revd Canon Michael David Parker KHC (<i>Managing Trustee</i>); The Deputy Chaplain General – Revd David Barrett KHC <i>till 5 Jan 25</i>; Revd Antony Feltham-White OBE KHC <i>from 6 Jan 25</i>.</p> <p>Elected trustees: Lady Sarah Diana Rowena Perceval Gooch; The Rt Hon Sir David Latham; Revd Timothy Clarke-Wood; Revd Dr James Francis MBE <i>till 1 Dec 24</i>; Ven Canon Stephen John Herbert Dunwoody <i>from 2 Dec 24</i>.</p>
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Serious Incidents	None
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Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel in the effective performance of their roles within the Armed Forces of the Crown. It does this by providing and supporting facilities and social activities.</p> <p>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 activity the charity should undertake.)</p>
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Additional comments (include any declarations which were not correct (Pg 8/9)):

Designated funds. The sum of £10,000 is held in designated funds as a working reserve (see financial reserves policy).

Signature 

Name Revd M Parker

Appointment Chaplain General

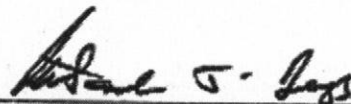
Date: 12 MARCH '25

Internal Audit Board Report

Garrison Church Plate Fund Accounts Year Ended 31 January 2025

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. 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. 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 signed the original books of account and the original records I have checked. All vouchers relating to this account period have been cancelled.
5. I have made the following observation whilst carrying out the internal audit:
 - a. Previous observations have been actioned.

Signature



Name Richard Begg (Revd.)

Date: 21 March 2025

Appointment President of the Audit Board

CHAPS – GARRISON CHURCH PLATE FUND

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

1. **Direction 1: Check whether the charity is eligible to have an independent examination.** I've used the guidance summary at Annex C to Chapter 21 of ACSO 3354 to ensure independent examination by the Comd/SO2 SPS is authorised.
2. **Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.** I declare that I have not acted as IA or had any other involvement in the day to day running of a service fund (e.g., in a previous assignment) within the last three years.
3. **Direction 3: Record your independent examination.** A record of associated documents used for this audit is being stored along with the report and accounts.
4. **Direction 4: Plan your independent examination.** As the examiner I obtained the relevant constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems prior to conducting my examination.
5. **Direction 5: Check that accounting records are kept to the to the required standard.**
 - a. As the examiner I satisfied myself that all relevant PAXTON+/AB 397 accounting records and subsidiary books are maintained and up to date, including an examination of transactions carried within the fund during the fund's last G1 audit.
 - b. I have checked that the 6-monthly FM/Trustee internal financial controls checklist (British Army) was completed (see Annex B to Chapter 2 of these regulations).
6. **Direction 6: Check that the accounts are consistent with the accounting record.** As the IE I examined the final accounts to ascertain if they revealed any unusual items, unexpected fluctuations or inconsistencies.
7. **Direction 7: Check that the Charity is operated in line with the accrual's basis of accounting.** The accounts are prepared on an accrual's basis, and the relevant checks have been made to confirm that the charity accounting complies with the accrual's method of accounting. Wherever deviation may exist, guidance was provided to the MT and are recorded within this report.
8. **Direction 8. Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of funds held and in the preparation of the accounts.** I have checked:
 - a. The general accounting policies of the service fund have been agreed with the Charity Commission and are listed in the AF N1514.
 - b. Any significant income expectations listed in the Managing Trustee's Financial Reviews in previous accounting periods are noted and their continued receipt considered against future planned expenditure where appropriate.
 - c. I checked that separate funds of the charity have been correctly accounted for and reported correctly in the accounts.
 - d. I checked to ensure that no material breach of trust has taken place in the use of charitable funds in the reporting period e.g., use of monies in a restricted fund for a purpose outside of the restriction.

9. **Direction 9. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accrual's basis, check whether the trustees have assessed the charity's position as a going concern when approving the accounts.**

a. The IE should consider if the service fund remains viable for future accounting periods.

b. Consider the worth of the service fund over the periods of previous AF N1514s – Consider if the worth of the fund reduced over an extended period.

c. I've considered the worth of the service fund over the periods of previous AF N1514s and assessed if the worth of the fund reducing over an extended period.

d. Debtors and Creditors have been examined and guidance provided to FM where necessary.

10. **Direction 10. Check the form and content of the account.** I have:

a. The service fund accounts and AF N1514 complies with SORP and the minimum accounting standard required (SOFA, balance Sheet and completed notes to the accounts).

b. Checked for the correct completion of the AF N1514.

11. **Direction 11. Direction 11 directs independent examiners to identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

a. Any follow up action or request for further explanation can be found at paragraph 13 below.

12. **Direction 12: I have compared the trustees' annual report with the Accounts.**

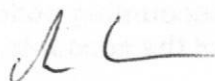
Comments

13. The IA comments are noted. I have the following comments, some of which requires action:

a. No comments.

Date: 20 Oct 25

Independent Examiner's
Signature



Name:

Maj S Kamble AGC(SPS)

Appointment:

SO2 SPS HQ SE