

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

Army Form N1514
(Rev 11/09)

Unit **HEADQUARTERS BRITISH ARMY TRAINING UNIT SUFFIELD (BATUS)**

Address **BRITISH FORCES POST OFFICE 14**

In respect of the **THE GENERAL FUND**

Fund/Charity: **1136176**

Charity Commission/Regulator registered
number

For the period from **1 Mar 2021** To **28 FEB 2022**

Managing Trustee(s) during the period:

From	01 Mar 2021	to	28 Feb 2022	Name	Col M Ellwood MBE
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Fund Manager(s) during the period:

From	01 Mar 2021	to	01 Jul 2021	Name	Maj Anthistle
From	01 Jul 2021	to	28 Feb 2022	Name	Maj Whately-Smith

Internal Auditor(s) during the period:

From	01 Mar 2021	to	28 Feb 2022	Name	Maj J Franklin AGC (SPS)
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Associate Auditor(s) during the period:

Associate Auditor	
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Regimental Accountant(s) during the period:

From	01 Mar 2021	to	23 Aug 2021	Name	SSgt Perry
From	23 Aug 2021	to	08 Sep 2021	Name	Sgt Thomasson
From	08 Sep 2021	to	29 Nov 2021	Name	SSgt Perry
From	29 Nov 2021	to	24 Jan 2022	Name	Sgt Charlemagne
From	24 Jan 2022	to	28 Feb 2022	Name	SSgt Perry

Statement of Financial Activities as at.....(date)

	¹ Unrestricted/ General Purpose/ Designated Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Voluntary Income	(A1)	(B1)	(C1)		
Activities for Generating Funds	(A2)	(B2)	(C2)		
Investment Income	(A3)	(B3)	(C3)		
Incoming Resources from Charitable Activities	(A4) ²	(B4)	(C4)		
Other Incoming Resources	(A5)	(B5)	(C5)		
Total Incoming Resources				(D)	
Investment Management Costs	(A6)	(B6)	(C6)		
Costs of Generating Funds	(A7)	(B7)	(C7)		
Charitable Activities	(A8) ³	(B8)	(C8)		
Governance Costs	(A9)	(B9)	(C9)		
Grants and Donations	(A10)	(B10)	(C10)		
Other Costs	(A11)	(B11)	(C11)		
Total Resources Expended				(E)	
Net Incoming/Outgoing Resources Before Transfers				(F)	
⁴ Gross transfers between funds (internal transfers)	(A12)	(B12)	(C12)	(G)	
Net Incoming Resources before Holding Gains and Losses				(H)	
Gains on revaluation of the charity's fixed assets	(A13)	N/A	N/A	(I)	
Unrealised Gains/Losses on investment assets	(A14)	N/A	N/A	(J)	
Net Movement in Funds				(K)	
Total funds brought forward from previous year				(L)	

¹ When completing the Unrestricted/GPF column ensure you include any designated funds in the relevant SOFA cells (A1 to A14).

² Include gross sales total but do not include calculated profit total.

³ Do not include calculated loss total.

⁴ Internal Transfers In – Internal Transfers Out = Gross transfers (this will be a positive figure if total internal transfers into funds exceed total internal transfers out and a minus figure if total internal transfers out of funds exceed total internal transfers in). Note transfers between GPF into designated funds or vice versa are not to be included in cell A12 (GPF and Designated funds both being unrestricted money).

Total funds carried forward				(M)	
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Balance Sheet as at _____ (date)

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

CURRENT ASSETS

		Cash		
		Current Account		
		Deposit Account		
		Debtors		
		Stocks on Hand - Bar		
		- Shop		
		- Canteen		
		Total Current Assets		
		Total Assets		

LIABILITIES

		Sundry Creditors		
		VAT Control		
		VAT Payable		
		Total Liabilities		
		Total Assets Minus Liabilities		

UNRESTRICTED/GENERAL PURPOSE FUND

		Balance as per last Balance Sheet		
		Add Excess of Income		
		Deduct Excess of Expenditure		
		Q - Accumulated Unrestricted/General Purpose Fund		
		S - Total Unrestricted & Designated Funds (Q + R)		

TOTAL FUNDS

		Total Restricted Funds		
		Total Endowment Funds		
		Total Designated Funds		
		Accumulated Unrestricted/General Purpose Funds		
		Total Funds (O+P+Q+R)		

RESTRICTED FUNDS		

	O - Total Restricted Funds		
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	ENDOWMENT FUNDS	
	P - Total Endowment Funds	

	P - Total Endowment Funds		
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DESIGNATED FUNDS		

	R – Total Designated Funds		
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FFR used £1.00 =

General Purpose Fund/Unrestricted Funds analysis as at.....(date)

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
<u>INVESTMENT MANAGEMENT COSTS (A6)</u>			<u>VOLUNTARY INCOME (A1)</u>		
<u>COSTS OF GENERATING FUNDS (A7)</u>			<u>ACTIVITIES FOR GENERATING FUNDS (A2)</u>		
<u>CHARITABLE ACTIVITIES (A8)</u>			<u>INVESTMENT INCOME (A3)</u>		
<u>GOVERNANCE COSTS (A9)</u>			<u>INCOME RESOURCES FROM CHARITABLE ACTIVITIES (A4)</u>		
<u>GRANTS AND DONATIONS (A10)</u>			<u>OTHER INCOMING RESOURCES (A5)</u>		
<u>OTHER COSTS (A11)</u>			<u>INTERNAL TRANSFERS ⁶(A12)</u>		
<u>INTERNAL TRANSFERS (A12)⁵</u>			<u>GAIN ON REVALUATION OF FIXED ASSETS (A13)</u>		
<u>UNREALISED LOSS ON INVESTMENTS (A14)</u>			<u>UNREALISED GAIN ON INVESTMENTS (A14)</u>		
Total Expenditure			Total Income		
Excess of Income			Excess of Expenditure		
Grand Totals			Grand Totals		

Unrestricted Trading Account analysis as at..... (date) (note Paxton Plus automatically completes this)

⁵ This will include all transfers including those to designated funds.

⁶ This 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	
CHARITABLE ACTIVITIES					INCOME RESOURCES				
Trading purchases including trade expenses less write off/mess guests/cost sales.					FROM CHARITABLE				
Opening Stock – Closing Stock					ACTIVITIES (A4)				
Add/Subtract to Trading purchases as above					Trading sales less cost price sales				
Adjusted trading purchases to be used at SOFA cell (A8)									

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
N/A			
Total grants to institutions			

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A		
Total		

3. Related Party Transactions & Remuneration and Expenses

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

4. Analysis of Capital Property

	Fixtures, fittings & equipment	Motor vehicles	Total
	\$	\$	\$
Balance b/f	70,888.86	0.00	70,888.86
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	31,753.66	0.00	31,753.66
Balance c/f	39,135.20	0.00	39,135.20

5. Total Value of Investments by Category

	Value \$
Carrying value (market value) at beginning of year	224,749.80
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)	790.98
Carrying value (market value) at end of year	225,540.78

Breakdown of Market Values at

Year End	GPF/ Unrestricted Value \$	Restricted Value \$	Endowment Value \$	Total value Value \$	Income during year Value \$
Investment properties	N/A				
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes	198,126.28			198,126.28	98.14
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio	27,414.50			27,414.50	692.84
Other investments					
Total	225,540.78			225,540.78	790.98

6. List of Debtors

Debtor	Date of Debt	Amount
Total		

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

7. List of Creditors

Creditor	Date of Credit	Amount
Total		

* 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	4,815.28
Employer's National Insurance paid		
Pension Contributions paid		
Total staff costs		4,815.28

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

	This year	Last year
Costs of generating funds		0.00
Charitable activities		
Other		
Total		0.00

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year \$	Last year \$
Vehicle Insurance	13,085.00	18,424.00

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
GENERAL FUND	424,178.10	24,945.32	80,670.76	-93,783.06	149,508.50	424,178.10

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
R002 BATUS SKI DAY FUND	To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting activity.
R302 BATUS LIONS FUND	
R303 BATUS SQUASH	
R305 WRVS/WELFARE	For the promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds.
R306 ENGR CORPS ENTS	
R307 BEP	
R308 FOOTBALL	For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds.
R309 BHL	
R310 CHIEFTAINS HOCKEY TEAM	
R311 BLACK OILERS HOCKEY TEAM	
R312 ORANGE OILERS HOCKEY TEAM	
R314 BATUS GOLF	
R316 QM(T)	To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund.
R317 RSCG	
R319 TRANSPORT & MOVEMENTS	
R322 FIJI DAY	
R323 AGC DET	
R324 BATUS RODEO	
#REF!	To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund.
R330 BATUS WORKSHOP	
R332 BATUS HQ	To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund.
R333 MED & DENTAL	
R337 EX TIGER MEDICINE YETI	
R979 RUGBY	

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:

N/A

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:

I have reviewed both the constitution whcih is in the form of a BATUS Standing Order covering the Service Non-Public Funds. All funds held are in relation to benefitting the personnel serving with HQ BATUS.

All property was identified during the board of officers and depreciation has taken place where required.

There are no Creditors or Debtors within the Fund and during the year the Creditors and Debtors are well controlled and actioned quickly and efficiently.

Signature



Name Maj Whately-Smith RLC

Fund Manager (Regimental
Accountant Scheme)

Date: 25/7/22

Managing Trustee's Annual Report and Comments:

Unit: **HEADQUARTERS BRITISH ARMY TARNING UNIT SUFFIELD (BATUS)**

Address **BRITISH FORCES POST OFFICE 14**

Charity name and Charity Commission/Regulator registered number

THE GENERAL FUND

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)	Constitution of The General Fund dated 1 November 2021
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities 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	Managing Trustee is by standing appointment and is always the COMD BATUS
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Trustee induction and training	The Managing Trustee takes over an appointment as COMD BATUS on assumption of the appointment of COMD BATUS he/she is provided with the necessary duties and responsibilities in accordance with Service Funds Regulations.
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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 General Fund has and still continues to provide contributions towards the cost of activities undertaken by members of HQ BATUS and DIO Canada. These activities can be individual or group related and can take any form. The General Fund also contributes to activities for the benefit of the wider HQ BATUS site that contribute to the welfare of service families and their dependants.
Summary of main achievements of the Charity during the year	The General Fund has supported numerous individual and group requests which are agreed during the financial steering committee that is run quarterly. The events involve cohesion, sporting and family events that benefit a loarger propotion of the service community rather than the singular supportive event.

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

Financial Review	The General Fund at this time is still has limited funds. The main source of income is profit from the General Fund Trading account. Due to the future of BATUS a financial review has taken place and a plan is in place for the next 24 months. The Fund will continue to be reviewed at quarterly periods throughout the year and measures taken in line with the financial forecast.
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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 financial reserves of the fund are to be kept at a level where the fund will be able to function and meet its obligations to its creditors. No level has been set as the fund is governed by its committee and Managers who ensure that no expense will take the fund into a negative balance.
Investments selection policy and performance of those investments.	Investments are in the form of 90 day General Income Certificates with Servus Credit Union. The committee have agreed that although the interest is minimal due to the current climate this is the best option for investments within the fund.

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

Managing Trustee's name/trustees' names	Col Mark Ellwood MBE
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Serious Incidents	NIL
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Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing the HQ BATUS Non Public Service Funds with a commercial banking facility, cash handling and automated accounting. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining cohesion; skills; fitness; confidence, character, spirit and attitude; and morale. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</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.

** replace with wording appropriate to activities of fund e.g. '*providing and supporting mess facilities and social activities*'; or '*providing and supporting sporting and adventure training activities*.'

Additional comments (include any declarations which were not correct):

The General Fund is managed effectively throughout the financial year. HQ BATUS has a General Fund Committee which is responsible the management of expenditure. Due to the new training regime in Canada for the next 2 years the income and expenditure has been forecast to provide a baseline for FY 22/23.

The Fund supports various cohesion and sporting events throughout the year.

Signature  _____

Name Col M Ellwood MBE

Date: 25-07-22

Appointment Managing Trustee

Internal Auditor's/Audit Board Report

1. *I/~~We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/~~We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/~~We~~ have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/~~We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/~~have not~~ been actioned (list those observations outstanding).
6. The General Fund provides the same facility to many PRI funds. It is used throughout the financial year for cohesion, sporting events and to provide a Winter Package that benefits r all serving personnel.
7. The income for this fund is generated from the profits from the General Fund Shop which and usually receives a grant from the ACF.
8. The fund is well managed by the Fund Manger and the fund has been handed over during this financial period.
9. The Board of Officers found no discrepancies during the property check and depreciation of Capital Property has been actioned by the Regimental Accountant.
10. There are various Restricted Funds within the General Fund, all of which have been put to good use since the COVID 19 restrictions have been lifted. All funds not in use now have a zero balance.

Signature

Name Maj J Franklin AGC (SPS)

Date: _____

Appointment RAO/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

Independent Examiner's _____
Signature

Name

Date: _____

Appointment

PERCENTAGE PROFIT CALCULATOR

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

COST OF GOODS SOLD

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

		(1)
		(2)

Enter the total amount of **EXPENSES** charged.

DEDUCT figure (2) from figure (1).

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

		(3)
		(4)

Enter the value of the **CLOSING STOCK**
At COST PRICE.

ADD figure (3) to figure (4).

		B
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COST OF GOODS SOLD (A – B)

		C
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INCOME FROM SALES:

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

		(5)
		(6)

Enter figure **B** from above

DEDUCT figure (6) from figure (5).

		D
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PROFIT:

Enter Income from Sales – **FIGURE D**

		(7)
		(8)

Enter Cost of Goods Sold – **FIGURE C**

DEDUCT figure (8) from figure (7).

		E
--	--	----------

PERCENTAGE PROFIT IS THEREFORE: $\frac{E \times 100}{C} = \underline{\hspace{2cm}}\%$
(To two decimal places)

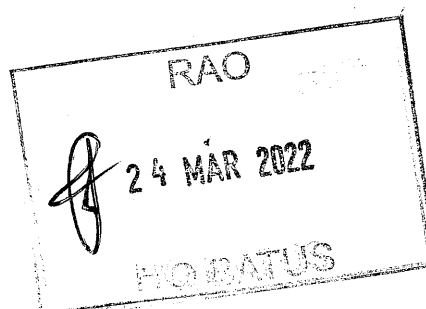
CROSS CHECK: **FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED = AB397 PROFIT (NET PROFIT)**

Trading Account details:

Title of Trading Account	Percentage Profit	
	Current	Previous

February 2022

<u>End of last year</u>		<u>Balance</u>
Fixed Assets		
70,888.86	B100 PROPERTY (CAPITAL)	39,135.20
53,028.14	B300 90 DAY GIC	53,126.28
145,000.00	B301 90 DAY GIC	145,000.00
26,721.66	B303 DIVIDENDS	27,414.50
295,638.66	Total Fixed Assets	264,675.98
Current Assets		
371,008.94	B650 CURRENT BANK ACCOUNT	254,087.07
0.00	B500 DEBTORS	0.00
0.00	B400 STOCK ON HAND SHOP	0.00
371,008.94	Total Current Assets	254,087.07
666,647.60	Total Assets	518,763.05
Liabilities		
0.00	B700 CREDITORS	0.00
0.00	B760 NOT TO BE USED IN THIS ACCOUNT	0.00
0.00	Total Liabilities	0.00
666,647.60	Total Assets Minus Liabilities	518,763.05
Total Funds		
93,751.98	Total Restricted Funds	94,584.95 ✓
0.00	Total Endowment Funds	0.00 ✓
0.00	Total Designated Funds	0.00 ✓
572,895.62	Accumulated Trading & GPF	424,178.10 ✓
666,647.60	Total Funds	518,763.05 ✓



End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

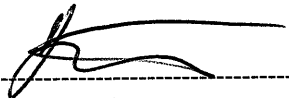
0.00	R001 BATUS BIG 3 SKI TICKETS	27,650.00
4,367.07	R002 BATUS SKI DAY	0.00
0.00	R007 Comd BATUS HOSPITALITY	344.16
0.00	R008 COMPASSIONATE FUND	4,139.65
0.00	R009 TUG OF WAR	0.00
0.00	R010 MOUNTAIN BIKE	0.00
5,444.10	R302 BATUS TENNIS	286.95
500.00	R303 BATUS SQUASH	192.17
2,462.37	R305 WRVS/WELFARE	2,625.30
722.74	R306 ENGR CORPS ENTS	697.43
15.79	R307 BEP	360.79
2,019.27	R308 FOOTBALL	569.27
22,582.77	R309 BHL	3,379.77
250.20	R310 CHIEFTAINS HOCKEY TEAM	0.00
0.00	R311 BLACK OILERS HOCKEY TEAM	0.00
180.00	R312 ORANGE OILERS HOCKEY TEAM	0.00
0.00	R313 BATUS WOLVES HOCKEY TEAM	0.00
80.00	R314 BATUS GOLF	1,385.00
1,336.21	R316 QM TECH	1,023.41
1,688.72	R317 RSCG	1,688.72
2,016.87	R319 TPT & MOVEMENTS	663.67
0.00	R322 FIJI DAY	0.00
923.95	R323 AGC DET	2,980.23
10,000.00	R324 BATUS RODEO	25,000.00
7.45	R325 FLAMES HOCKEY TEAM	0.00
0.00	R327 BANF / JASPER	994.00
4,817.72	R328 105 SQN	8,720.64
156.17	R329 29 FLT	0.00
11,270.43	R330 BATUS WORKSHOP	7,437.38
0.01	R331 CHARITY HOCKEY	0.00
2,351.32	R332 HQ BATUS	0.00
80.72	R333 MED & DENTAL	80.72
500.00	R335 ICEMEN	0.00
15,013.10	R337 EX TIGER MEDICINE YETI	2,942.13
0.00	R338 DASHAIN FESTIVAL	131.50
0.00	R339 COMDS CUP	0.00
0.00	R344 WARPAINT	0.00
0.00	R345 EX PRAIRIE PHOENIX	0.00
519.90	R348 QM MAIN	519.90
373.66	R349 RANGE CONTROL	373.66
0.00	R351 BADMINTON	0.00
0.00	R401 PRARIE STORM 1	0.00
0.00	R402 PRARIE STORM 2	0.00
0.00	R403 PRARIE STORM 3	0.00
0.00	R404 PRARIE STORM 4	0.00
0.00	R405 PRAIRIE REDEPLOYMENT	0.00
0.00	R411 PRARIE PHOENIX 1	0.00

24 MAR 2022

HQ BATUS

<u>End of last year</u>		<u>Balance</u>	
0.00	R412 PRARIE PHOENIX 2	0.00	
0.00	R422 CSS BN PS 2	0.00	
0.00	R423 CSS BN PS 3	0.00	
0.00	R424 CSS BN PS 4	0.00	
0.00	R431 OPFOR PS 1	0.00	
0.00	R432 OPFOR PS 2	0.00	
0.00	R433 OPFOR PS 3	0.00	
0.00	R434 OPFOR PS 4	0.00	
0.00	R440 SNOW SPORTS	398.50	
4,071.44	R979 RUGBY	0.00	
<u>93,751.98</u>			<u>94,584.95</u>
	Endowment Funds		
<u>0.00</u>			<u>0.00</u>
	Trading and General Purpose Funds		
(59,922.69)	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
(237,959.47)	General Purpose Fund surplus	(148,717.52)	
<u>(297,882.16)</u>	Trading & GPF surplus		<u>(148,717.52)</u>
870,777.78	Balance at last balance sheet		572,895.62
<u>572,895.62</u>	Accumulated Trading & GPF		<u>424,178.10</u>
<u>666,647.60</u>	Grand total		<u>518,763.05</u>

Signature of A/C Holder/Fund Manager


Date 25/7/22

Signature of Managing Trustee


Date 25/7/22

Statement of Financial Activities as at 28/02/2022

Paxton+

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Printed: 02/03/2022

HQ Batus

GENERAL FUND

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	5,753.55	0.00	0.00	5,753.55	20,723.79
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	2,880.22	0.00	0.00	2,880.22	4,511.17
Income Resources from Charitable Activities	9,620.00	65,116.45	0.00	74,736.45	45,776.05
Other Incoming Resources	6,691.55	4,600.00	0.00	11,291.55	2,151.45
Total Incoming Resources	24,945.32	69,716.45	0.00	94,661.77	73,162.46
Resources Expended Cost of Generating Funds					
Investment Management Costs	664.00	0.00	0.00	664.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	15,795.95	143,534.16	0.00	159,330.11	171,481.29
Governance Costs	-2,628.00	0.00	0.00	-2,628.00	3,625.02
Grants and Donations	971.25	17,687.12	0.00	18,658.37	108,177.71
Other Costs	65,867.56	239.55	0.00	66,107.11	34,700.55
Total Resources Expended	80,670.76	161,460.83	0.00	242,131.59	317,984.57
Net Incoming/Outgoing Resources Before Transfers	-55,725.44	-91,744.38	0.00	-147,469.82	-244,822.11
Transfers					
Gross transfers between funds (internal transfers)	-93,783.06	92,577.35	0.00	-1,205.71	0.00
Net Incoming resources before holding gains and losses	-149,508.50	832.97	0.00	-148,675.53	-244,822.11
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	790.98	0.00	0.00	790.98	1,845.53
Net Movement in Funds	-148,717.52	832.97	0.00	-147,884.55	-242,976.58
Reconciliation of Funds					
Total funds brought forward from previous year	572,895.62	93,751.98	0.00	666,647.60	
Total funds carried forward	424,178.10	94,584.95	0.00	518,763.05	

RAO
24 MAR 2022
HOF