



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01 Jul 2022 Period start date To 30 Jun 2023 Period end date

Charity name: ARTILLERY CENTRE OTHER FUNDS

Charity registration number: 1170834

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Artillery Centre Other Funds Fund is governed by its Constitution and the individual Restricted Funds Charters. It is registered as a charity within the Charity Commission.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustee has delegated the day to day management of the Artillery Centre Other Funds to individual account managers who are appointed by the account members and represent the interests of their members. Each account abides by its own bespoke Charter which is overseen by the Fund Manager, who is 14 Regiment RA's 2IC as appointed by the CO/Managing Trustee. Any deviations from the individual accounts Charter must be approved by the Fund Manager.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The Trustee is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustee has had regard to the Charity Commission's guidance on Public Benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Artillery Centre Other Funds is managed to ensure that there are adequate resources available for expenditure on improvements to the welfare and quality of life for serving members of the Armed Forces who are members of the various Fund accounts, and the engenderment of 'esprit de corps'. The majority of 'live' codes within the fund have been buoyant in providing events and activities which improve the morale of their members as well as promoting the Royal Artillery to the wider community. The most recent of these were the Royal Tournament, Polo club activities, RA Football team's tours and the RA Carp Championships.</p> <p>As ACOF is a depository for clubs and regularly recurring events within the Artillery Centre and, where applicable, the wider Royal Regiment of Artillery the accounts in the Fund have no GPF, creditors or property to account for. There is a debtor for the Army Welfare Fund clubs floats.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>All codes within the Fund are self funding and sustained on this basis. During this financial year, the Fund continues to meet its charitable objectives as set out within the charters. The excess of expenditure over income is a result of the following account closures:</p> <ul style="list-style-type: none"> RA Sub Aqua Club ceased and balance of original grant returned to PRI. R314 – 22–23 Families Day was closed and the balance of original grant returned to PRI. Future Families Day's will be accounted for in PRI Creditors.
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		<ul style="list-style-type: none"> • R315 - Golf Simulator ceased due to lack of interest/support and balance of original grant returned to PRI. • R316 – La Manga Football Tour 2018 underspend returned to Central Sgt Mess and Sgt Mess to repay pro rata grants. • R324 – TDT ceased to exist in 2019 and the balance of original grant returned to PRI. • R325 – RA Hunter Trials no longer eligible to operate as a charity under ACOF. Funds transferred to their commercial bank as directed by the account manager and agreed with the FM. • R328 – Courses (RASC) no longer eligible to operate as a charity under ACOF. Funds transferred to their commercial bank as directed by the account manager and agreed with the FM. • R330 – Thrift Shop is managed by GMT so should come under the Larkhill Garrison Welfare Fund which is controlled by SO2 GMT. Funds moved to restricted fund in LGWF B720 and charter remains stat. • R334 – RA Boxing is no longer paid for by 14 Regt SNPF but managed by RA RHQ RAI Fund. Balance of original grant returned to PRI. • R366 – Ex Snow Comms 2020 balance of original grant returned to PRI. Future exercises will be accounted for as creditors in PRI. • R395 – Sandown now accounted for in the RA WO's and Sgt Mess Fund as a creditor. Underspent funds returned to the RA Mess & Sgt Mess pro rata depending on grants given in prior years. • R400 – RA Paragliding ceased to exist in 2017. Balance of original grant returned to PRI. • R891 – Ex Keren Crossing 2019 cancelled due to COVID. Original grant returned to PRI. Future exercises will be accounted for as creditors in PRI. • R907 – Home Cmd AT – in Feb 22 payments received for PRI's Nordic Ski Ex were credited to this account in error. Correction made and account closed. <p>All codes within the Fund are solvent.</p>
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Nil
Amount of reserves held	Para 1.22	Zero
Reasons for holding zero reserves	Para 1.22	ACOF has no financial reserves as it has no specific grant making function. Furthermore, the Fund has no Contingent Liability to the Army Central Fund. The Trustee is content to set a Fund contingency of zero.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	MOD Standard Constitution adopted on 15 th Jan 2013.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Commanding Officer of 14 Regiment Royal Artillery is appointed ex-officio Trustee of all Service Funds at 14 Regiment RA. Appointment of the Commanding Officer is controlled by APC Glasgow.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	ARTILLERY CENTRE OTHER FUNDS
Other name the charity uses	N/A
Registered charity number	1170834
Charity's principal address	Regimental Accountant RHQ 14 Regiment RA Royal Artillery Barracks Larkhill Wiltshire SP4 8QT

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lt Col Andrew McDermott	Commanding Officer 14 Regiment RA, Royal Artillery Barracks Larkhill Wiltshire SP4 8QT	01 Sept 22 ongoing	
2	Lt Col Paul Joyce	Commanding Officer 14 Regiment RA, Royal Artillery Barracks Larkhill Wiltshire SP4 8QT	01 Jul 22 – 31 Aug 22	

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

Lt Col Joyce was posted from 14 Regt in Sept 2022 and Lt Col Andrew McDermott assumed Managing Trustee position Sept 22 in accordance with the approved selection process.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	Andrew McDermott
Position (eg Secretary, Chair, etc)	Charity Managing Trustee
Date	08 / 07 / 2024

Statement of Financial Activities as at 30/06/2023

Paxton+

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Printed: 11/07/2023

14 Regt RA

Artillery Centre Other Funds

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	0.00	0.00	0.00	0.00	0.00
Other Incoming Resources	0.00	99,866.59	0.00	99,866.59	219,983.13
Total Incoming Resources	0.00	99,866.59	0.00	99,866.59	219,983.13
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	0.00	0.00	0.00	0.00	0.00
Grants and Donations	0.00	0.00	0.00	0.00	0.00
Other Costs	0.00	140,702.16	0.00	140,702.16	206,752.32
Total Resources Expended	0.00	140,702.16	0.00	140,702.16	206,752.32
Net Incoming/Outgoing Resources Before Transfers	0.00	-40,835.57	0.00	-40,835.57	13,230.81
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	0.00	-40,835.57	0.00	-40,835.57	13,230.81
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	0.00	-40,835.57	0.00	-40,835.57	13,230.81
Reconciliation of Funds					
Total funds brought forward from previous year	0.00	140,682.23	0.00	140,682.23	
Total funds carried forward	0.00	99,846.66	0.00	99,846.66	

14 REGIMENT RA – ARTILLERY CENTRE OTHER FUNDS (ACOF)

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;

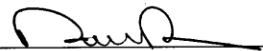
1. NSTR.

Comd/SO2 SPS Comments

1. Specific comments from above observations:
 - a. NSTR.
2. Overall comments:
 - a. I have reviewed the Fund's income over the last three Audit Periods and its income has not exceeded £250,000 in any of these years. (FY 2020/21 - £52,355.70, FY 2021/22 - £219,983.13 and FY 2022/23 - £99,866.59)
 - b. The operation and structure of the Charity is understood.
 - c. I have referred to the Fund Manager, Managing Trustee and Internal Auditor's report for the compilation of this report.
 - d. I have examined the total worth of the Fund; £99,846.66 in SOFA Balance and in Balance Sheet.
 - e. During the unit's annual assurance an appropriate level of sampling was conducted on all accounting records and subsidiary books.
 - f. The Final Accounts have revealed no unusual activities.
 - g. The Fund operates on the accrual basis using AF N1514 which conforms to SORP 2005.
 - h. The accounting policies are consistent in application and appropriate to the activities of the Charity.
 - i. There has been no event that has had an adverse impact on the worth of the charity subsequent to this Report. No Restricted Funds are Overspent.
 - j. No expenditure was found that contradicts to the charity's Objects.

k. There appears to be no deliberate act of misconduct in the administration of the charity.

Independent Examiner's Signature



Name Maj P R Dawson AGC (SPS)

Date 2 Apr 24

Appointment SO2 SPS, HQSW