

**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 **3 ARMoured CLOSE SUPPORT BATTALION REME**

Address **JELLALABAD BARRACKS, TIDWORTH, SP9 7BQ**

In respect of **PRESIDENT OF THE REGIMENTAL INSTITUTION** Fund/Charity
the **(PRI)**

Charity Commission/Regulator
registered number 1180777

For the period **01 MARCH 2022** to **28 FEBRUARY 2023**

Managing Trustee(s) during the period:

| | | | | | |
|-------------|------------------|-----------|------------------|-------------|-------------------------|
| From | 01 Mar 22 | to | 28 Feb 23 | Name | Lt Col Robertson |
|-------------|------------------|-----------|------------------|-------------|-------------------------|

Fund Manager(s) during the period:

| | | | | | |
|-------------|------------------|-----------|------------------|-------------|------------------|
| From | 28 Feb 22 | to | 20 Jun 22 | Name | Maj Hazel |
| From | 21 Jun 22 | to | 28 Feb 23 | Name | Maj Hall |

Internal Auditor(s) during the period:

| | | | | | |
|-------------|------------------|-----------|------------------|-------------|---------------------|
| From | 01 Mar 22 | to | 15 Oct 22 | Name | Capt Crombie |
| From | 16 Oct 22 | to | 28 Feb 23 | Name | Capt Pick |

Associate Auditor(s) during the period:

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

Regimental Accountant(s) during the period:

| | | | | | |
|-------------|------------------|--|------------------|-------------|--------------------|
| From | 01 Mar 22 | | 05 May 22 | Name | Sgt Masters |
| From | 06 May 22 | | 23 May 22 | Name | Sgt Jones |
| From | 24 May 22 | | 28 Feb 23 | Name | Sgt Masters |

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

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 is 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 do allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing

Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently, the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. ~~Grants Made. (if total grants are over 5% of the charity's total expenditure).~~

The charity made the following grants/donations:

~~Grants to institutions~~

| Name of institutions | Purpose | Total number of grants given | Total amount of grants paid |
|---|--------------------|---|--|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total grants to institutions | | | |

~~Grants to individuals~~

| Purpose | Total number of | Total amount of |
|--------------------|----------------------------|----------------------------|
|--------------------|----------------------------|----------------------------|

| | grants given | grants paid |
|-------|--------------|-------------|
| | | |
| | | |
| | | |
| | | |
| Total | | |

3. ~~Related Party Transactions & Remuneration and Expenses~~

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

4. ~~Analysis of Capital Property~~

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

5. Total Value of Investments by Category

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

Breakdown of Market Values at

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

6. List of Debtors

| Debtor | Date of Debt | Amount |
|---------------------|--------------|------------------|
| See Attached | 28 Feb 23 | £2,619.15 |
| | | |
| | | |
| | | |
| Total | | £2,619.15 |

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

7. List of Creditors

| Creditor | Date of Credit | Amount |
|---------------------|----------------|----------------|
| See Attached | 28 Feb 23 | £147.95 |
| | | |
| | | |
| | | |
| | | £147.95 |

* 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 | | |

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

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

~~No individual employee received a salary of over £60000.00~~

9. Governance Costs

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

~~10. Restricted/Endowment Funds~~

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

[illegible]

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 |
|-------------------------|-----------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

11. Heritage Assets.

~~Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:~~

| |
|--|
| |
| |

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

Fund Manager

The account is being run as per policy. We are updating the PRI charter which requires approval between the key stakeholders of the Bn. This is expected to be signed off in the new financial year in Apr 23.

I would like to thank Sgt Master's great work on managing the accounts. I have full confidence the account meets policy, benefit all parties of the Bn while on occasion is there to help our soldier financially when required. This is part of the offer and with it being managed appropriately, we are making head way on maintaining the lived experience of our service people.

There are debtors and creditors which exceed the policy timelines, but I am content we are tracking, to either finalise the cost or individual grants and loans to support our SP.

The fund is in a very healthy state and is being managed appropriately to ensure that, where possible, annual expenditure does not exceed income.

Signature _____

Name Maj Hall

Date: _____

Fund Manager (Regimental
Accountant Scheme)

Managing Trustee's Annual Report and Comments:

Unit**3 ARMOURED CLOSE SUPPORT BATTALION REME**.....

Address... **JELLALABAD BARRACKS,TIDWORTH, SP9 7BQ**.....

Charity name and Charity Commission/Regulator registered number 1180777.....

..... **PRESIDENT OF THE REGIMENTAL INSTITUTION**.....

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 dated 01 Oct 19 Charter policy dated 20 Oct 22 |
|---|--|

| | |
|------------------------|--|
| Objects of the Charity | The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel. |
|------------------------|--|

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

| | |
|--------------------------|---|
| Trustee selection method | On assuming appointment of Commanding Officer |
|--------------------------|---|

| | |
|--------------------------------|-------------------------------------|
| Trustee induction and training | Commanding Officer designate Course |
|--------------------------------|-------------------------------------|

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 Fund has successfully achieved its objectives through supporting a series of welfare, AT, sports and Coy team building events. It has also given welfare grants to personnel in times of need. |
| Summary of main achievements of the Charity during the year | <p>Overall Unit cohesion with emphasis being on the promotion of sport, improvement within Coy lines and social activities.</p> <p>The Fund has supported the Bn in numerous ways such as supporting the Soldiers' Christmas Lunch.</p> <p>Debtors and Creditors have been strictly monitored and are much improved.</p> <p>The Fund Charters, Constitution, Property Book and financial plan have been readdressed this financial year and work continues these matters.</p> |

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

| | |
|------------------|--|
| Financial Review | <p>The main source of income is through monthly subscriptions from all soldiers and officers within the Bn, investments and grants which cover the general day to day running of the Fund.</p> <p>The fund has a healthy, but not excessive, balance and is regularly used to benefit all SPs within the Bn.</p> |
|------------------|--|

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 | NIL |
|---------------------------|-----|

| | |
|---|-----------|
| Investment's selection policy and performance of those investments. | SFR refer |
|---|-----------|

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

| | |
|---|---|
| Managing Trustee's name/trustees' names | Lt Col J N Robertson |
| Serious Incidents | NIL |
| 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. 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> |

*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 (above)):

Signature _____

Name Lt Col J N Robertson

Date: ____

Appointment Commanding Officer

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:

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

General Comments

Property depreciated by 10% by RA on 28 Feb 23

Investment gain of £2104.00 updated as at 28 Feb 23 by RA

Signature _____

Name Capt Keene

Date: _____

Appointment 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 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 _____

Statement of Financial Activities as at 28/02/2023

Paxton+

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3 BN REME

✓ PRI

| | 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 | 5,330.19 |
| Activities for Generating Funds | 3,600.00 | 1,777.00 | 0.00 | 5,377.00 | 14,230.00 |
| Investment Income | 165.58 | 0.00 | 0.00 | 165.58 | 372.45 |
| Income Resources from Charitable Activities | 22,507.53 | 19,844.24 | 0.00 | 42,351.77 | 24,152.63 |
| Other Incoming Resources | 13,407.18 | 0.00 | 0.00 | 13,407.18 | 0.00 |
| Total Incoming Resources | 39,680.29 | 21,621.24 | 0.00 | 61,301.53 | 44,085.27 |
| 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 | 2,843.92 | 0.00 | 2,843.92 | 3,816.77 |
| Charitable Activities | 31,265.17 | 36,098.48 | 0.00 | 67,363.65 | 32,826.19 |
| Governance Costs | 506.24 | 0.00 | 0.00 | 506.24 | 410.30 |
| Grants and Donations | 2,452.87 | 0.00 | 0.00 | 2,452.87 | 2,790.75 |
| Other Costs | 4,033.94 | 0.00 | 0.00 | 4,033.94 | 12,916.85 |
| Total Resources Expended | 38,258.22 | 38,942.40 | 0.00 | 77,200.62 | 52,760.86 |
| Net Incoming/Outgoing Resources Before Transfers | 1,422.07 | -17,321.16 | 0.00 | -15,899.09 | -8,675.59 |
| Transfers | | | | | |
| Gross transfers between funds (internal transfers) | -12,113.70 | 12,113.70 | 0.00 | 0.00 | -4,589.00 |
| Net Incoming resources before holding gains and losses | -10,691.63 | -5,207.46 | 0.00 | -15,899.09 | -13,264.59 |
| 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 | -8,039.40 | 0.00 | 0.00 | -8,039.40 | 947.40 |
| Net Movement in Funds | -18,731.03 | -5,207.46 | 0.00 | -23,938.49 | -12,317.19 |
| Reconciliation of Funds | | | | | |
| Total funds brought forward from previous year | 129,650.43 | 21,833.24 | 0.00 | 151,483.67 | |
| Total funds carried forward | 110,919.40 | 16,625.78 | 0.00 | 127,545.18 | |

Statement of Financial Activities as at 28/02/2023

Paxton+

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Printed: 06/08/2024

3 BN REME

✓ PRI

| | 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 | 5,330.19 |
| Activities for Generating Funds | 3,600.00 | 1,777.00 | 0.00 | 5,377.00 | 14,230.00 |
| Investment Income | 165.58 | 0.00 | 0.00 | 165.58 | 372.45 |
| Income Resources from Charitable Activities | 22,507.53 | 19,844.24 | 0.00 | 42,351.77 | 24,152.63 |
| Other Incoming Resources | 13,407.18 | 0.00 | 0.00 | 13,407.18 | 0.00 |
| Total Incoming Resources | 39,680.29 | 21,621.24 | 0.00 | 61,301.53 | 44,085.27 |
| 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 | 2,843.92 | 0.00 | 2,843.92 | 3,816.77 |
| Charitable Activities | 31,265.17 | 36,098.48 | 0.00 | 67,363.65 | 32,826.19 |
| Governance Costs | 506.24 | 0.00 | 0.00 | 506.24 | 410.30 |
| Grants and Donations | 2,452.87 | 0.00 | 0.00 | 2,452.87 | 2,790.75 |
| Other Costs | 4,033.94 | 0.00 | 0.00 | 4,033.94 | 12,916.85 |
| Total Resources Expended | 38,258.22 | 38,942.40 | 0.00 | 77,200.62 | 52,760.86 |
| Net Incoming/Outgoing Resources Before Transfers | 1,422.07 | -17,321.16 | 0.00 | -15,899.09 | -8,675.59 |
| Transfers | | | | | |
| Gross transfers between funds (internal transfers) | -12,113.70 | 12,113.70 | 0.00 | 0.00 | -4,589.00 |
| Net Incoming resources before holding gains and losses | -10,691.63 | -5,207.46 | 0.00 | -15,899.09 | -13,264.59 |
| 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 | -8,039.40 | 0.00 | 0.00 | -8,039.40 | 947.40 |
| Net Movement in Funds | -18,731.03 | -5,207.46 | 0.00 | -23,938.49 | -12,317.19 |
| Reconciliation of Funds | | | | | |
| Total funds brought forward from previous year | 129,650.43 | 21,833.24 | 0.00 | 151,483.67 | |
| Total funds carried forward | 110,919.40 | 16,625.78 | 0.00 | 127,545.18 | |