

**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 RACHD Museum CIO

Fund/Charity

Charity Commission/Regulator registered number 1189072

For the period from 01/02/2022 to 31/01/2023

Managing Trustee(s) during the period:

From	1 Feb 22	to	8 May 22	Name	The Ven Clinton Langston
From	9 May 22	to	31 Jan 23	Name	Revd Michael Parker
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 22	to	17 Jul 22	Name	Revd Matthew Coles
From	18 Jul 22	to	31 Jan 23	Name	Revd Dr S Paul Swinn
From		to		Name	

The Internal Audit Board consists of:

President	Revd Kevin Jones				
Member					
Member					
Member					
Assembled at	Army HQ, Andover			On	09 Aug 23
By Order of	CG				

Statement of Financial Activities as at 31/01/2023

Paxton+

Page 1 of 1

Printed: 13/02/2023

CHAPS (Army)

Royal Army Chaplains' Museum

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	50,842.02	0.00	0.00	50,842.02	36,628.17
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	51.81	0.00	0.00	51.81	13,431.08
Income Resources from Charitable Activities	623.90	0.00	0.00	623.90	11,346.78
Other Incoming Resources	30,038.86	0.00	0.00	30,038.86	40,084.07
Total Incoming Resources	81,556.59	0.00	0.00	81,556.59	101,490.10
Resources Expended Cost of Generating Funds					
Investment Management Costs	35.00	0.00	0.00	35.00	35.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	0.00	0.00	0.00	0.00	9,436.79
Governance Costs	138,249.95	0.00	0.00	138,249.95	134,298.09
Grants and Donations	0.00	0.00	0.00	0.00	0.00
Other Costs	3,172.65	0.00	0.00	3,172.65	3,983.62
Total Resources Expended	141,457.60	0.00	0.00	141,457.60	147,753.50
Net Incoming/Outgoing Resources Before Transfers	-59,901.01	0.00	0.00	-59,901.01	-46,263.40
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	-59,901.01	0.00	0.00	-59,901.01	-46,263.40
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	-289.06	0.00	0.00	-289.06	0.00
Net Movement in Funds	-60,190.07	0.00	0.00	-60,190.07	-46,263.40
Reconciliation of Funds					
Total funds brought forward from previous year	72,699.61	2,700.00	0.00	75,399.61	
Total funds carried forward	12,509.54	2,700.00	0.00	15,209.54	

Date

15 Jun 23

Account Holder Signature

Paul Swinn

Date

12 Jul 23

Managing Trustee Signature

Neil N

January 2023

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

46,121.46	CCLA INVESTMENT	5,875.01	
46,121.46	Total Fixed Assets		5,875.01
	-----		-----
	Current Assets		

19,432.81	Current bank account	9,334.53	
9,845.34	CCLA DEPOSIT	0.00	
0.00	CASH	0.00	
0.00	Debtors	0.00	
0.00	STOCK ON HAND	0.00	
29,278.15	Total Current Assets		9,334.53
	-----		-----
75,399.61	Total Assets		15,209.54
	-----		-----
	Liabilities		

0.00	Creditors	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
	-----		-----
0.00	Total Liabilities		0.00
	-----		-----
75,399.61	Total Assets Minus Liabilities		15,209.54
	-----		-----
	Total Funds		

2,700.00	Total Restricted Funds	2,700.00	
0.00	Total Endowment Funds	0.00	
10,000.00	Total Designated Funds	10,000.00	
62,699.61	Accumulated Trading & GPF	2,509.54	
	-----		-----
75,399.61	Total Funds		15,209.54

<u>End of last year</u>		<u>Balance</u>	
	<u>Funds Analysis</u>		
	<u>Designated Funds</u>		
10,000.00	MUSEUM RESERVE	10,000.00	
<u>10,000.00</u>			<u>10,000.00</u>
	<u>Restricted Funds</u>		
2,700.00	New Museum Development Fund	2,700.00	
<u>2,700.00</u>			<u>2,700.00</u>
	<u>Endowment Funds</u>		
<u>0.00</u>			<u>0.00</u>
	<u>Trading and General Purpose Funds</u>		
951.99	Trading surplus	(0.10)	
0.00	Non Primary Purpose trading surplus	0.00	
(37,495.39)	General Purpose Fund surplus	(60,189.97)	
<u>(36,543.40)</u>	Trading & GPF surplus		<u>(60,190.07)</u>
99,243.01	Balance at last balance sheet		62,699.61
<u>62,699.61</u>	Accumulated Trading & GPF		<u>2,509.54</u>
<u>75,399.61</u>	Grand total		<u>15,209.54</u>

Signature of A/C Holder/Fund Manager

Paul SmithDate 15 Jan 23

Signature of Managing Trustee

MikeDate 12 Jan 23

January 2023

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

Voluntary Income			

G001 GIFT AID	0.00	5.00	
G002 DONATIONS	298.00	50,837.02	
G003 FUND SETUP INCOME	0.00	0.00	
	298.00		50,842.02
Activities for Generating Funds			

	0.00		0.00
Investment Income			

G125 UNREALISED INVESTMENT GAIN	-0.20	42.61	
G126 BANK INT DEPOSIT ACCT	0.00	1.55	
G127 BANK INT CCLA DEPOSIT ACCT	0.00	7.65	
G128 INTEREST ON CCLA INVEST	0.00	0.00	
	-0.20		51.81
Income Resources from Charitable Activities			

Trading Income	0.00	-0.10	
G150 SUBS	0.00	624.00	
G151 FRIENDS EVENT	0.00	0.00	
G152 RESEARCH FEES	0.00	0.00	
	0.00		623.90
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G300 SALE OF PROPERTY	0.00	0.00	
G301 POSTAGE Income	0.00	-9.13	
G302 OTHER INCOME	0.00	30,047.99	
	0.00		30,038.86
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			

G460 UNREALISED GAIN ON CCLA INVEI	0.00	0.00	
	0.00		0.00
GPF Total Income	297.80		81,556.59

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
G500 LOSS ON INVEST	0.00	0.00
G501 BANK CHARGES	0.00	35.00
G502 INVEST MANAGEMENT COSTS	0.00	0.00
	0.00	35.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
Trading costs	0.00	0.00
G600 FRIENDS EVENT	0.00	0.00
	0.00	0.00
Governance Costs		
G750 STATIONERY	0.00	0.00
G751 Audit Fee	0.00	0.00
G752 LEGAL FEES	0.00	1,850.10
G753 PROPERTY VALUATION COSTS	0.00	0.00
G754 New Museum Design & Fit-Out	0.00	136,399.85
	0.00	138,249.95
Grants and Donations		
G771 Donations	0.00	0.00
G775 PRESENTATIONS	0.00	0.00
	0.00	0.00
Other Costs		
Non Primary Trading Costs	0.00	0.00
G800 ADVERTISEMENT	0.00	130.73
G801 BOARD EXPENSES	0.00	254.70
G802 PROPERTY INSURANCE	0.00	1,468.45
G803 NIL VALUE PROPERTY	0.00	1,046.38
G804 PROPERTY UPKEEP	0.00	0.00
G805 POSTAGE COSTS	6.17	46.40
G806 STOCK WRITE OFF	0.00	0.00
G807 HOSTING	0.00	0.00
G808 CARD INDEX DIGITISATION PROJECT	0.00	0.00
G809 MUSEUM WEBSITE COSTS	0.00	178.00
G810 GPF INCORRECT BOOKING STOCK	0.00	0.00
G811 Other expenses	0.00	47.99
	6.17	3,172.65
Internal Transfers Out		
	0.00	0.00
Unrealised Losses on Investments		

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

G950 UNREALISED INVESTMENT LOSS	289.06	289.06	289.06	289.06
GPF Total Expenditure		295.23		141,746.66
GPF Income Over Expenditure		2.57		-60,190.07

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

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	0.00
T002 TRADING STOCK PURCHASE / RETU	0.00	0.00
T003 CLOSING TRADING STOCKS	0.00	0.00
T004 WRITE OFFS	0.00	0.00
T005 MESS GUESTS	0.00	0.00
T006 DISPOSALS AT COST	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
Trading Income		

T008 SALES	0.00	-0.10
	-----	-----
Income Over Expenditure	0.00	-0.10
Non Primary Purpose Trading Analysis		

Trading Expenditure		

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

	-----	-----
Income Over Expenditure	0.00	0.00

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

Voluntary Income				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Investment Income				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activities				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Other Incoming Resources				

R001 New Museum Development Fund	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				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Charitable Activities				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Governance Costs				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Grants and Donations				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Other Costs				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				

R001 New Museum Development Fund	0.00		0.00	
		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 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Investment Income				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activities				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Other Incoming Resources				

D001 MUSEUM 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 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Charitable Activities				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Governance Costs				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Grants and Donations				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Other Costs				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Designated funds Income Over Expenditure		0.00		0.00

	<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 Activities		

	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
	-----	-----

Balance date to end of January 2023

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B300	CCLA INVESTMENT	5,875.01	-40,246.45
B400	STOCK ON HAND	0.00	0.00
B500	Debtors	0.00	0.00
B650	Current bank account	9,334.53	-10,098.28
B651	CCLA DEPOSIT	0.00	-9,845.34
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	-62,699.61	36,543.40
D001	MUSEUM RESERVE	-10,000.00	0.00
R001	New Museum Development Fund	-2,700.00	0.00
		15,209.54	-75,399.61
		-60,190.07	-23,646.67

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	GIFT AID	-5.00	0.00
G002	DONATIONS	-50,837.02	-298.00
G003	FUND SETUP INCOME	0.00	0.00
G125	UNREALISED	-42.61	0.20
	INVESTMENT GAIN		
G126	BANK INT DEPOSIT ACCT	-1.55	0.00
G127	BANK INT CCLA DEPOSIT ACCT	-7.65	0.00
G128	INTEREST ON CCLA INVEST	0.00	0.00
G150	SUBS	-624.00	0.00
G151	FRIENDS EVENT	0.00	0.00
G152	RESEARCH FEES	0.00	0.00
G300	SALE OF PROPERTY	0.00	0.00
G301	POSTAGE Income	9.13	0.00
G302	OTHER INCOME	-30,047.99	0.00
G400	Internal Transfers In	0.00	0.00
G460	UNREALISED GAIN ON CCLA INVEST	0.00	0.00
G500	LOSS ON INVEST	0.00	0.00
G501	BANK CHARGES	35.00	0.00
G502	INVEST MANAGEMENT COSTS	0.00	0.00
G600	FRIENDS EVENT	0.00	0.00
G750	STATIONERY	0.00	0.00
G751	Audit Fee	0.00	0.00
G752	LEGAL FEES	1,850.10	0.00
G753	PROPERTY VALUATION COSTS	0.00	0.00
G754	New Museum Design & Fit-Out	136,399.85	0.00
G771	Donations	0.00	0.00
G775	PRESENTATIONS	0.00	0.00
G800	ADVERTISEMENT	130.73	0.00
G801	BOARD EXPENSES	254.70	0.00
G802	PROPERTY INSURANCE	1,468.45	0.00
G803	NIL VALUE PROPERTY	1,046.38	0.00
G804	PROPERTY UPKEEP	0.00	0.00
G805	POSTAGE COSTS	46.40	6.17
G806	STOCK WRITE OFF	0.00	0.00
G807	HOSTING	0.00	0.00

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G808	CARD INDEX	0.00	0.00
	DIGITISATION PROJEC		
G809	MUSEUM WEBSITE	178.00	0.00
	COSTS		
G810	GPF INCORRECT	0.00	0.00
	BOOKING STOCK		
G811	Other expenses	47.99	0.00
G950	UNREALISED	289.06	289.06
	INVESTMENT LOSS		
T001	OPENING TRADING	0.00	0.00
	STOCKS		
T002	TRADING STOCK	0.00	0.00
	PURCHASE / RETUR		
T003	CLOSING TRADING	0.00	0.00
	STOCKS		
T004	WRITE OFFS	0.00	0.00
T005	MESS GUESTS	0.00	0.00
T006	DISPOSALS AT COST	0.00	0.00
T007	TRADING EXPENSES	0.00	0.00
T008	SALES	0.10	0.00
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
		141,755.89	-81,565.82
		60,190.07	-2.57
		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
None		0	0.00
Total grants to institutions		0	0.00

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	46121.26
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	40000.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	42.81 – (289.06) = (246.25)
Carrying value (market value) at end of year	5875.01

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	5875.01	0.00	0.00	5875.01	
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	5875.01	0.00	0.00	5875.01	

6. List of Debtors

Debtor	Date of Debt	Amount
	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
		0.00
	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
New Museum Development Fund	2700.00	0.00	0.00	0.00	0.00	2700.00

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
New Museum Development Fund	To maintain a fund to assist with the internal design and fit-out of the new Museum premises.

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:

Furniture, paintings, pictures, silver, miscellaneous items, and other heritage artefacts, as per property list.

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.

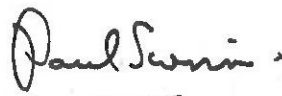
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

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 Dr Paul Swinn

Account Holder

Date: 15 Jun 23

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. RACHD Museum CIO ; 1189072

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 Royal Army Chaplains Department CIO registered on 15 April 2020
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Objects of the Charity	To uphold the traditions of the Royal Army Chaplains' Department and to perpetuate its deeds.
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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 as per the governing document.
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Trustee induction and training	Trustees are issued with an induction pack containing a copy of the Trust deed, copies of recent accounts and minutes of meetings. They also receive a copy of Charity Commission publication 'The Essential Trustee'.
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Summary of main activities in relation to the Charity's objects	The Museum receives visitors from outside of the MOD, including family history researchers and special interest groups. The Museum advertises its presence through national, regional and local printed and online guides to museums and places of interest. This year has seen a steady flow of enquires from members of the public. There has been a steady number of visitors to the Museum since it has established a new premises at Shrivenham.
Summary of main achievements of the Charity during the year	The fit out of the new Museum premises commenced in February 2022. The completed Royal Army Chaplains' Museum was opened by HRH The Countess of Wessex on 18 May 2022. The official opening received much publicity. The new location of the purpose-built Museum outside of the security perimeter combined with a reimagined exhibition of stories and artefacts is enabling engagement with a larger and wider audience than at the Museum's previous location. The Museum is open to visitors every week-day afternoon and at other times by arrangement a entry is free to all. 'Friends of the Museum' membership numbers have also increased.

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

Financial Review	Principal income for the Museum is derived from subscriptions, donations and from its investment funds. Further funds are raised from research fees. Substantial grants have been received this year from the RACHD Association and Chaplain General's Fund to assist with the cost of design and fitting out of the new Museum premises. A budget is being drawn up for the coming year, and regular sources of grants and donations are being discussed and sought through the efforts of the Museum working group.
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The Managing Trustee should give in their report a description of the following policies:

- For the selection of investments for the charity.
- For determining the level of income reserves held, stating and explaining the level of reserves held.
- 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 sum of £10,000 is held in reserve to cover any eventuality.
Investments selection policy and performance of those investments.	The investment currently in place is medium risk and entrusted with an ethical company. £40000 was withdrawn from the investment this year to assist with the new Museum's costs. The war in Ukraine, the political situation earlier in the year in the UK, the September mini-budget debacle and delay to the fiscal statement, as well as the rising energy crisis, have all had an adverse effect on investment performance in many sectors. This resulted in a 0.81% decrease in the CCLA investment fund. However, most recent valuations have shown slight gains as the market has begun to stabilise.

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

Managing Trustee's name/trustees' names	Revd Michael Parker QHC, Revd David Barrett QHC, Lt Col (Retd) M T D Butler, Lt Col R H Horner MBE, The Ven Alan Jeans, Maj-Gen (Ret'd) J Milne CB, Revd Andrew G Harding CF, The Ven Clinton Langston CB QHC, Revd Andrew Totten OBE.
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Serious Incidents	None
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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 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 activities 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 held in reserve (see Financial reserves policy) is recorded as designated funds on the balance sheet.

Signature



Name Revd Michael Parker

Appointment Chaplain General

Date: 12 JUL 23

Internal Audit Board Report

RACHD Museum CIO Accounts Year Ended 31 January 2023

1. I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of my internal audit.
2. I certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to my observation set out below I am satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. 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.
 - b. My observation is as follows:
 - (i) Investment Valuation. This should be recorded at market value at the year end date of 31 January 2023. Currently it is recorded at the date of the last statement received from the Investment Fund Manager. This is the date of the valuation of the investment on the Balance Sheet:
CCLA 31 December 2022

Signature

Kevin Jones

Name

Kevin Jones (Revd.)

Date: 09 AUG 2023

Appointment

President of the Audit Board

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 _____

**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 RACHD Museum CIO

Fund/Charity

Charity Commission/Regulator registered number 1189072

For the period from 01/02/2022 to 31/01/2023

Managing Trustee(s) during the period:

From	1 Feb 22	to	8 May 22	Name	The Ven Clinton Langston
From	9 May 22	to	31 Jan 23	Name	Revd Michael Parker
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 22	to	17 Jul 22	Name	Revd Matthew Coles
From	18 Jul 22	to	31 Jan 23	Name	Revd Dr S Paul Swinn
From		to		Name	

The Internal Audit Board consists of:

President	Revd Kevin Jones				
Member					
Member					
Member					
Assembled at	Army HQ, Andover			On	09 Aug 23
By Order of	CG				

Statement of Financial Activities as at 31/01/2023

Paxton+

Page 1 of 1

Printed: 13/02/2023

CHAPS (Army)

Royal Army Chaplains' Museum

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	50,842.02	0.00	0.00	50,842.02	36,628.17
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	51.81	0.00	0.00	51.81	13,431.08
Income Resources from Charitable Activities	623.90	0.00	0.00	623.90	11,346.78
Other Incoming Resources	30,038.86	0.00	0.00	30,038.86	40,084.07
Total Incoming Resources	81,556.59	0.00	0.00	81,556.59	101,490.10
Resources Expended Cost of Generating Funds					
Investment Management Costs	35.00	0.00	0.00	35.00	35.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	0.00	0.00	0.00	0.00	9,436.79
Governance Costs	138,249.95	0.00	0.00	138,249.95	134,298.09
Grants and Donations	0.00	0.00	0.00	0.00	0.00
Other Costs	3,172.65	0.00	0.00	3,172.65	3,983.62
Total Resources Expended	141,457.60	0.00	0.00	141,457.60	147,753.50
Net Incoming/Outgoing Resources Before Transfers	-59,901.01	0.00	0.00	-59,901.01	-46,263.40
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	-59,901.01	0.00	0.00	-59,901.01	-46,263.40
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	-289.06	0.00	0.00	-289.06	0.00
Net Movement in Funds	-60,190.07	0.00	0.00	-60,190.07	-46,263.40
Reconciliation of Funds					
Total funds brought forward from previous year	72,699.61	2,700.00	0.00	75,399.61	
Total funds carried forward	12,509.54	2,700.00	0.00	15,209.54	

Date

15 Jun 23

Account Holder Signature

Paul Swinn

Date

12 Jul 23

Managing Trustee Signature

Neil N

January 2023

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

46,121.46	CCLA INVESTMENT	5,875.01	
46,121.46	Total Fixed Assets		5,875.01
	-----		-----
	Current Assets		

19,432.81	Current bank account	9,334.53	
9,845.34	CCLA DEPOSIT	0.00	
0.00	CASH	0.00	
0.00	Debtors	0.00	
0.00	STOCK ON HAND	0.00	
29,278.15	Total Current Assets		9,334.53
	-----		-----
75,399.61	Total Assets		15,209.54
	-----		-----
	Liabilities		

0.00	Creditors	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
	-----		-----
0.00	Total Liabilities		0.00
	-----		-----
75,399.61	Total Assets Minus Liabilities		15,209.54
	-----		-----
	Total Funds		

2,700.00	Total Restricted Funds	2,700.00	
0.00	Total Endowment Funds	0.00	
10,000.00	Total Designated Funds	10,000.00	
62,699.61	Accumulated Trading & GPF	2,509.54	
	-----		-----
75,399.61	Total Funds		15,209.54

<u>End of last year</u>		<u>Balance</u>	
	<u>Funds Analysis</u>		
	<u>Designated Funds</u>		
10,000.00	MUSEUM RESERVE	10,000.00	
-----			-----
10,000.00			10,000.00
	<u>Restricted Funds</u>		
2,700.00	New Museum Development Fund	2,700.00	
-----			-----
2,700.00			2,700.00
	<u>Endowment Funds</u>		
-----			-----
0.00			0.00
	<u>Trading and General Purpose Funds</u>		
951.99	Trading surplus	(0.10)	
0.00	Non Primary Purpose trading surplus	0.00	
(37,495.39)	General Purpose Fund surplus	(60,189.97)	
-----		-----	
(36,543.40)	Trading & GPF surplus		(60,190.07)
99,243.01	Balance at last balance sheet		62,699.61
-----			-----
62,699.61	Accumulated Trading & GPF		2,509.54
-----			-----
75,399.61	Grand total		15,209.54
-----			-----

Signature of A/C Holder/Fund Manager

----- *Paul Smith* -----

Date ----- 15 Jan 23 -----

Signature of Managing Trustee

----- *Mike* -----

Date ----- 12 Jan 23 -----

January 2023

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

Voluntary Income			

G001 GIFT AID	0.00	5.00	
G002 DONATIONS	298.00	50,837.02	
G003 FUND SETUP INCOME	0.00	0.00	
	298.00		50,842.02
Activities for Generating Funds			

	0.00		0.00
Investment Income			

G125 UNREALISED INVESTMENT GAIN	-0.20	42.61	
G126 BANK INT DEPOSIT ACCT	0.00	1.55	
G127 BANK INT CCLA DEPOSIT ACCT	0.00	7.65	
G128 INTEREST ON CCLA INVEST	0.00	0.00	
	-0.20		51.81
Income Resources from Charitable Activities			

Trading Income	0.00	-0.10	
G150 SUBS	0.00	624.00	
G151 FRIENDS EVENT	0.00	0.00	
G152 RESEARCH FEES	0.00	0.00	
	0.00		623.90
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G300 SALE OF PROPERTY	0.00	0.00	
G301 POSTAGE Income	0.00	-9.13	
G302 OTHER INCOME	0.00	30,047.99	
	0.00		30,038.86
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			

G460 UNREALISED GAIN ON CCLA INVEI	0.00	0.00	
	0.00		0.00
GPF Total Income	297.80		81,556.59

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
G500 LOSS ON INVEST	0.00	0.00
G501 BANK CHARGES	0.00	35.00
G502 INVEST MANAGEMENT COSTS	0.00	0.00
	0.00	35.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
Trading costs	0.00	0.00
G600 FRIENDS EVENT	0.00	0.00
	0.00	0.00
Governance Costs		
G750 STATIONERY	0.00	0.00
G751 Audit Fee	0.00	0.00
G752 LEGAL FEES	0.00	1,850.10
G753 PROPERTY VALUATION COSTS	0.00	0.00
G754 New Museum Design & Fit-Out	0.00	136,399.85
	0.00	138,249.95
Grants and Donations		
G771 Donations	0.00	0.00
G775 PRESENTATIONS	0.00	0.00
	0.00	0.00
Other Costs		
Non Primary Trading Costs	0.00	0.00
G800 ADVERTISEMENT	0.00	130.73
G801 BOARD EXPENSES	0.00	254.70
G802 PROPERTY INSURANCE	0.00	1,468.45
G803 NIL VALUE PROPERTY	0.00	1,046.38
G804 PROPERTY UPKEEP	0.00	0.00
G805 POSTAGE COSTS	6.17	46.40
G806 STOCK WRITE OFF	0.00	0.00
G807 HOSTING	0.00	0.00
G808 CARD INDEX DIGITISATION PROJECT	0.00	0.00
G809 MUSEUM WEBSITE COSTS	0.00	178.00
G810 GPF INCORRECT BOOKING STOCK	0.00	0.00
G811 Other expenses	0.00	47.99
	6.17	3,172.65
Internal Transfers Out		
	0.00	0.00
Unrealised Losses on Investments		

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

G950 UNREALISED INVESTMENT LOSS	289.06	289.06	289.06	289.06
GPF Total Expenditure		295.23		141,746.66
GPF Income Over Expenditure		2.57		-60,190.07

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

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	0.00
T002 TRADING STOCK PURCHASE / RETU	0.00	0.00
T003 CLOSING TRADING STOCKS	0.00	0.00
T004 WRITE OFFS	0.00	0.00
T005 MESS GUESTS	0.00	0.00
T006 DISPOSALS AT COST	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
Trading Income		

T008 SALES	0.00	-0.10
	-----	-----
Income Over Expenditure	0.00	-0.10
Non Primary Purpose Trading Analysis		

Trading Expenditure		

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

	-----	-----
Income Over Expenditure	0.00	0.00

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

Voluntary Income				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Investment Income				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activities				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Other Incoming Resources				

R001 New Museum Development Fund	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				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Charitable Activities				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Governance Costs				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Grants and Donations				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Other Costs				

R001 New Museum Development Fund	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				

R001 New Museum Development Fund	0.00		0.00	
		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 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Investment Income				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activities				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Other Incoming Resources				

D001 MUSEUM 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 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Charitable Activities				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Governance Costs				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Grants and Donations				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Other Costs				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				

D001 MUSEUM RESERVE	0.00		0.00	
		0.00		0.00
Designated funds Income Over Expenditure		0.00		0.00

	<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 Activities		

	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
	-----	-----

Balance date to end of January 2023

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B300	CCLA INVESTMENT	5,875.01	-40,246.45
B400	STOCK ON HAND	0.00	0.00
B500	Debtors	0.00	0.00
B650	Current bank account	9,334.53	-10,098.28
B651	CCLA DEPOSIT	0.00	-9,845.34
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	-62,699.61	36,543.40
D001	MUSEUM RESERVE	-10,000.00	0.00
R001	New Museum Development Fund	-2,700.00	0.00
		15,209.54	-75,399.61
		-60,190.07	-23,646.67

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	GIFT AID	-5.00	0.00
G002	DONATIONS	-50,837.02	-298.00
G003	FUND SETUP INCOME	0.00	0.00
G125	UNREALISED	-42.61	0.20
	INVESTMENT GAIN		
G126	BANK INT DEPOSIT ACCT	-1.55	0.00
G127	BANK INT CCLA DEPOSIT ACCT	-7.65	0.00
G128	INTEREST ON CCLA INVEST	0.00	0.00
G150	SUBS	-624.00	0.00
G151	FRIENDS EVENT	0.00	0.00
G152	RESEARCH FEES	0.00	0.00
G300	SALE OF PROPERTY	0.00	0.00
G301	POSTAGE Income	9.13	0.00
G302	OTHER INCOME	-30,047.99	0.00
G400	Internal Transfers In	0.00	0.00
G460	UNREALISED GAIN ON CCLA INVEST	0.00	0.00
G500	LOSS ON INVEST	0.00	0.00
G501	BANK CHARGES	35.00	0.00
G502	INVEST MANAGEMENT COSTS	0.00	0.00
G600	FRIENDS EVENT	0.00	0.00
G750	STATIONERY	0.00	0.00
G751	Audit Fee	0.00	0.00
G752	LEGAL FEES	1,850.10	0.00
G753	PROPERTY VALUATION COSTS	0.00	0.00
G754	New Museum Design & Fit-Out	136,399.85	0.00
G771	Donations	0.00	0.00
G775	PRESENTATIONS	0.00	0.00
G800	ADVERTISEMENT	130.73	0.00
G801	BOARD EXPENSES	254.70	0.00
G802	PROPERTY INSURANCE	1,468.45	0.00
G803	NIL VALUE PROPERTY	1,046.38	0.00
G804	PROPERTY UPKEEP	0.00	0.00
G805	POSTAGE COSTS	46.40	6.17
G806	STOCK WRITE OFF	0.00	0.00
G807	HOSTING	0.00	0.00

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G808	CARD INDEX	0.00	0.00
	DIGITISATION PROJEC		
G809	MUSEUM WEBSITE	178.00	0.00
	COSTS		
G810	GPF INCORRECT	0.00	0.00
	BOOKING STOCK		
G811	Other expenses	47.99	0.00
G950	UNREALISED	289.06	289.06
	INVESTMENT LOSS		
T001	OPENING TRADING	0.00	0.00
	STOCKS		
T002	TRADING STOCK	0.00	0.00
	PURCHASE / RETUR		
T003	CLOSING TRADING	0.00	0.00
	STOCKS		
T004	WRITE OFFS	0.00	0.00
T005	MESS GUESTS	0.00	0.00
T006	DISPOSALS AT COST	0.00	0.00
T007	TRADING EXPENSES	0.00	0.00
T008	SALES	0.10	0.00
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
		141,755.89	-81,565.82
		60,190.07	-2.57
		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
None		0	0.00
Total grants to institutions		0	0.00

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	46121.26
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	40000.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	42.81 – (289.06) = (246.25)
Carrying value (market value) at end of year	5875.01

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	5875.01	0.00	0.00	5875.01	
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	5875.01	0.00	0.00	5875.01	

6. List of Debtors

Debtor	Date of Debt	Amount
	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
		0.00
	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
New Museum Development Fund	2700.00	0.00	0.00	0.00	0.00	2700.00

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
New Museum Development Fund	To maintain a fund to assist with the internal design and fit-out of the new Museum premises.

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:

Furniture, paintings, pictures, silver, miscellaneous items, and other heritage artefacts, as per property list.

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.

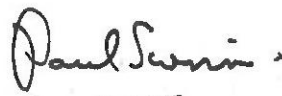
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

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 Dr Paul Swinn

Account Holder

Date: 15 Jun 23

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. RACHD Museum CIO ; 1189072

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 Royal Army Chaplains Department CIO registered on 15 April 2020
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Objects of the Charity	To uphold the traditions of the Royal Army Chaplains' Department and to perpetuate its deeds.
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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 as per the governing document.
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Trustee induction and training	Trustees are issued with an induction pack containing a copy of the Trust deed, copies of recent accounts and minutes of meetings. They also receive a copy of Charity Commission publication 'The Essential Trustee'.
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Summary of main activities in relation to the Charity's objects	The Museum receives visitors from outside of the MOD, including family history researchers and special interest groups. The Museum advertises its presence through national, regional and local printed and online guides to museums and places of interest. This year has seen a steady flow of enquires from members of the public. There has been a steady number of visitors to the Museum since it has established a new premises at Shrivenham.
Summary of main achievements of the Charity during the year	The fit out of the new Museum premises commenced in February 2022. The completed Royal Army Chaplains' Museum was opened by HRH The Countess of Wessex on 18 May 2022. The official opening received much publicity. The new location of the purpose-built Museum outside of the security perimeter combined with a reimagined exhibition of stories and artefacts is enabling engagement with a larger and wider audience than at the Museum's previous location. The Museum is open to visitors every week-day afternoon and at other times by arrangement a entry is free to all. 'Friends of the Museum' membership numbers have also increased.

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

Financial Review	Principal income for the Museum is derived from subscriptions, donations and from its investment funds. Further funds are raised from research fees. Substantial grants have been received this year from the RACHD Association and Chaplain General's Fund to assist with the cost of design and fitting out of the new Museum premises. A budget is being drawn up for the coming year, and regular sources of grants and donations are being discussed and sought through the efforts of the Museum working group.
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The Managing Trustee should give in their report a description of the following policies:

- For the selection of investments for the charity.
- For determining the level of income reserves held, stating and explaining the level of reserves held.
- 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 sum of £10,000 is held in reserve to cover any eventuality.
Investments selection policy and performance of those investments.	The investment currently in place is medium risk and entrusted with an ethical company. £40000 was withdrawn from the investment this year to assist with the new Museum's costs. The war in Ukraine, the political situation earlier in the year in the UK, the September mini-budget debacle and delay to the fiscal statement, as well as the rising energy crisis, have all had an adverse effect on investment performance in many sectors. This resulted in a 0.81% decrease in the CCLA investment fund. However, most recent valuations have shown slight gains as the market has begun to stabilise.

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

Managing Trustee's name/trustees' names	Revd Michael Parker QHC, Revd David Barrett QHC, Lt Col (Retd) M T D Butler, Lt Col R H Horner MBE, The Ven Alan Jeans, Maj-Gen (Ret'd) J Milne CB, Revd Andrew G Harding CF, The Ven Clinton Langston CB QHC, Revd Andrew Totten OBE.
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Serious Incidents	None
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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 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 activities 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 held in reserve (see Financial reserves policy) is recorded as designated funds on the balance sheet.

Signature



Name Revd Michael Parker

Appointment Chaplain General

Date: 12 JUL 23

Internal Audit Board Report

RACHD Museum CIO Accounts Year Ended 31 January 2023

1. I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of my internal audit.
2. I certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to my observation set out below I am satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. 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.
 - b. My observation is as follows:
 - (i) Investment Valuation. This should be recorded at market value at the year end date of 31 January 2023. Currently it is recorded at the date of the last statement received from the Investment Fund Manager. This is the date of the valuation of the investment on the Balance Sheet:
CCLA 31 December 2022

Signature

Kevin Jones

Name

Kevin Jones (Revd.)

Date: 09 AUG 2023

Appointment

President of the Audit Board

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 _____

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:

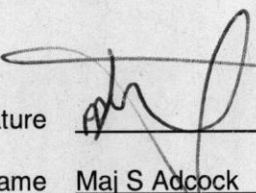
Nil

Comd/SO2 SPS Comments – RACHD Museum CIO

1. The fund is not charity registered. I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. The operation and structure of the Charity is understood.
3. In the compilation of this Report, I have referred to the unit's annual G1A.
4. I have examined the PAXTON/AB 397 balances at the end of the Audit Period.
5. During the unit's annual assurance visit an appropriate level of sampling was conducted on all accounting records and subsidiary books.
6. The Final Accounts, and G1A report, have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the charity operates.
7. The Fund operates on the accrual's basis conforming with s.42(1).
8. The accounting policies are consistent in application and appropriate to the activities of the Charity.
9. 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.
10. This check is not applicable to this Fund.
11. Nothing further to report.
12. There has been no deliberate act of misconduct in the administration of the charity.

No further comments

Independent Examiner's Signature


Name Maj S Adcock

Date: 13/1/23

Appointment SO2 SPS HQ SE