

**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: **British Forces Brunei**

Address: **Tuker Lines, BFPO 11**

In Respect of the **1 RGR PRI** Fund/Charity

Charity Commission/Regulator registered number **1193862**

For the period from **01-Jul-22** to **30-Jun-23**

Managing Trustee(s) during the period:

From	01-Jul-2022	to	06-Aug-2022	Name	LT Col A P Todd MBE
From	07-Aug-2022	to	30-Jun-2023	Name	Lt Col HPS Stanford-Tuck

Fund Manager(s) during the period:

From	01-Jul-2022	to	09-Oct-2022	Name	Maj Rajeshkumar Gurung
From	10-Oct-2022	to	30-Jun-2023	Name	Maj Krishna Loksam
From		to		Name	

Internal Auditor(s) during the period:

From	01-Jul-2022	to	30-Jun-2023	Name	Capt Sumit Joshi
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Associate Auditor(s) during the period:

Associate Auditor	Capt Bhupendra Gaha - End of Year Auditor
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Regimental Accountant(s) during the period:

From	01-Jul-2022	to	06-Dec-2022	Name	Sgt Mimplal Thapa
From	07-Dec-2022	to	30-Jun-2023	Name	Sgt Nishan Rai
From		to		Name	

Statement of Financial Activities as at 30/06/2023

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1 RGR

1 RGR PRI

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	56,094.27	48,347.54	0.00	104,441.81	0.00
Activities for Generating Funds	12,853.35	13,252.05	0.00	26,105.40	0.00
Investment Income	0.00	7,048.00	0.00	7,048.00	0.00
Income Resources from Charitable Activities	87,729.72	80,400.65	0.00	168,130.37	0.00
Other Incoming Resources	5,074.55	0.00	0.00	5,074.55	0.00
Total Incoming Resources	161,751.89	149,048.24	0.00	310,800.13	0.00
Resources Expended Cost of Generating Funds					
Investment Management Costs	20,840.65	395.28	0.00	21,235.93	0.00
Costs of Generating Funds	0.00	85.36	0.00	85.36	0.00
Charitable Activities	137,720.06	30,436.86	0.00	168,156.92	0.00
Governance Costs	3,567.11	430.60	0.00	3,997.71	0.00
Grants and Donations	860.50	2,287.63	0.00	3,148.13	0.00
Other Costs	5,459.92	57,546.85	0.00	63,006.77	0.00
Total Resources Expended	168,448.24	91,182.58	0.00	259,630.82	0.00
Net Incoming/Outgoing Resources Before Transfers	-6,696.35	57,865.66	0.00	51,169.31	0.00
Transfers					
Gross transfers between funds (internal transfers)	428.10	-428.10	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	-6,268.25	57,437.56	0.00	51,169.31	0.00
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-6,268.25	57,437.56	0.00	51,169.31	0.00
Reconciliation of Funds					
Total funds brought forward from previous year	0.00	0.00	0.00	0.00	
Total funds carried forward	-6,268.25	57,437.56	0.00	51,169.31	

June 2023

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

0.00	CAPITAL PROPERTY	2,289.86	
0.00	INVESTMENT	92,856.00	
0.00	Total Fixed Assets		95,145.86
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	Current Assets		

0.00	CENTRAL BANK ACCOUNT	81,686.16 ✓	
0.00	DEBTORS	35,861.73 ✓	
0.00	STOCK ON HAND	55,541.61 ✓	
0.00	Total Current Assets		173,089.50
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0.00	Total Assets		268,235.36
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	Liabilities		

0.00	CREDITORS	5,285.64	
0.00	Not to be used in this account	0.00	
0.00	Total Liabilities		(5,285.64)
	-----		-----
0.00	Total Assets Minus Liabilities		262,949.72
	-----		-----
	Total Funds		
0.00	Total Restricted Funds	57,470.82	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	3.30	
0.00	Accumulated Trading & GPF	205,475.60	
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0.00	Total Funds		262,949.72

End of last yearBalance

Signature of Managing Trustee



Date

21/7/23

Debtors List By Effective Date

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1 RGR PRI

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1 RGR

All mess members Effective date up to 30/06/2023									
Mess Member	CR Limit	Total	06/23	05/23	04/23	03/23	02/23	01/23 +	Unallocated
PRI CASH FLOAT	NONE	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
1004									
ADV - IRGR SHOOTING TEAM	NONE	1,553.42	1,553.42	0.00	0.00	0.00	0.00	0.00	0.00
9001									
ADV - REGT GOLF TEAM	NONE	747.36	0.00	747.36	0.00	0.00	0.00	0.00	0.00
9002									
ADV - SP COY	NONE	8,400.00	8,400.00	0.00	0.00	0.00	0.00	0.00	0.00
9005									
ADV - A COY	NONE	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
9019									
ADV - EX BURMA ADVENTURER	NONE	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
9022									
ADV - QOGLR DET	NONE	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
9023									
B COY	NONE	8,000.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
9024									
REGT FOOTBALL TEAM	NONE	1,001.04	1,001.04	0.00	0.00	0.00	0.00	0.00	0.00
9025									
ADV - PRI SHOP STOCK	NONE	11,359.91	4,176.03	4,885.06	2,298.82	0.00	0.00	0.00	0.00
9026									
ADV - C COY	NONE	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
9027									
Totals									
		35,861.73	26,430.49	7,132.42	2,298.82	0.00	0.00	0.00	0.00

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Creditors List By Effective Date

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1 RGR PRI

1 RGR

All supplier names Effective date up to 30/06/2023									
Supplier	CR Limit	Total	06/23	05/23	04/23	03/23	02/23	01/23 +	Unallocated
1 RGR RUNNING CLUB 9004	NONE	365.64	0.00	0.00	0.00	0.00	365.64	0.00	0.00
9020 - Unidentified Payment Received 9020	NONE	0.00	0.00	9,783.60	0.00	0.00	0.00	0.00	9,783.60
DONATION - FUNDRAISING 9005	NONE	4,920.00	4,920.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals									
		5,285.64	4,920.00	9,783.60	0.00	0.00	365.64	0.00	9,783.60

June 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		

OPENING TRADING STOCKS	0.00	59,900.06
TRADING STOCK PURCHASES/RTNS	1,120.10	43,566.67
(A)	1,120.10	103,466.73
Value of goods disposed at cost		
WRITE OFFS	81.16	1,269.26
SHOP SALES AT COST	0.00	0.00
TRADING/DISPOSAL COST ITEMS	0.00	0.00
Value of closing stock at cost	-2,912.30	55,634.57
(B)	-2,831.14	56,903.83
COST OF GOODS SOLD (A - B) = (C)	3,951.24	46,562.90
INCOME FROM SALES		

SALES	4,426.50	51,088.20
INCOME FROM SALES (D)	4,426.50	51,088.20
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	475.26	4,525.30
Gross profit is therefore:	12.03 %	9.72 %
E x 100 %		

C		
TRADING EXPENSES	0.00	0.00
NET SURPLUS (F)	475.26	4,525.30
Total Percentage is therefore:	12.03 %	9.72 %
F x 100 %		

C		

June 2023

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

Voluntary Income			

G005 DONATIONS	0.00	142.93	
G006 HQBG WELFARE GRANT	0.00	0.00	
G007 DASHAIN TRANSFER IN	0.00	0.00	
G010 REGIMENTAL TRUST GRANT	0.00	0.00	
G049 Shadow Code Journals only	0.00	0.00	
	0.00		142.93
Activities for Generating Funds			

G050 11X AWF GAINSHARE	0.00	0.00	
G051 MISC INCOME	0.00	0.00	
G101 GAIN ON EXCHANGE	452.29	12,853.35	
G124 Shadow Code Journals only	0.00	0.00	
	452.29		12,853.35
Investment Income			

G149 HAIRCUT	0.00	0.00	
	0.00		0.00
Income Resources from Charitable Activities			

Trading Income	4,426.50	51,088.20	
G150 PRI SUBSCRIPTIONS	6,378.00	36,066.87	
G151 DASHAIN CARD SALES	0.00	0.00	
G152 BN EVENTS INCOME	0.00	574.65	
G153 WASHING MACHINE SUBS	0.00	0.00	
G154 REFUND	0.00	0.00	
G181 Available for use	0.00	0.00	
G200 PRI CYCLES HIRE	0.00	0.00	
G202 CHAIR COVER HIRES	0.00	0.00	
G299 Shadow code Journals only.	0.00	0.00	
	10,804.50		87,729.72
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G300 BANK INTEREST	339.32	2,513.90	
G302 TEMPLE DONATION BOX COLLECT	0.00	0.00	
G305 SALE OF PRI MINIBUS	0.00	0.00	
G399 Shadow Code use only	0.00	0.00	
	339.32		2,513.90
Internal Transfers In			

G400 INTERNAL TRANSFER IN	0.00	4,659.28	
	0.00		4,659.28
Gains on Revaluation of Fixed Assets			

G459 Shadow Code Journals only	0.00	0.00	

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

Investment Management Costs		

G501 LOSS ON EXCHANGE	877.12	20,679.00
G519 BANK CHARGES	116.76	161.65
	993.88	20,840.65
Costs of Generating Funds		

G522 MEMBERSHIP FEE	0.00	0.00
G599 Shadow Code Journals only	0.00	0.00
	0.00	0.00
Charitable Activities		

Trading costs	3,951.24	46,562.90
G600 DASHAIN CARD PURCHASE	0.00	164.48
G601 SOCIAL FUNCTIONS	0.00	3,260.65
G602 PURCHASE OF T-SHIRTS	0.00	0.00
G603 ADV TRG / BATTLEFIELD STUDY	1,500.00	3,501.46
G604 SPORTS	1,001.04	3,299.26
G605 BARRACKS IMPROVEMENTS	0.00	0.00
G606 EXPENDABLE PROPERTY PURCHASE	0.00	0.00
G610 HAIR CUTTING	0.00	0.00
G611 WELCOME AND FAREWELL	0.00	936.84
G612 UNIT MOVE ADJUSTMENT	0.00	92.96
G613 VIP VISIT COSTS	300.00	705.40
G614 Available for use	0.00	0.00
G615 MINIBUS HIRE (FREE OF CHARGE)	0.00	0.00
G616 MINIBUS EXPENSE	0.00	512.13
G621 CHRISTMAS FUNCTION COSTS	0.00	1,000.00
G630 REMEMBRANCE DAY COSTS	0.00	449.44
G631 COMPANY'S BIRTHDAYS	0.00	0.00
G651 REGIMENTAL BIRTHDAY	0.00	393.32
G652 ATTESTATION PARADE	1,050.40	1,050.40
G655 PAXTON CONVERSION EXPENSES	0.00	426.78
G670 SPORTS EVENTS	133.47	754.49
G671 TEMPLE EXPENSES	0.00	0.00
G678 TEAM BUILDING	326.12	326.12
G701 CAMBRIAN PATROL COSTS	0.00	506.80
G702 JLC EXPENSES	0.00	945.25
G709 TRAIL WALKER	0.00	773.76
G749 Shadow Code - Journals only	0.00	0.00
	8,262.27	65,662.44
Governance Costs		

G753 STATIONERY PURCHASES	0.00	0.00
G754 INSURANCE PREMIUMS	2,080.29	3,364.61
G757 POSTAGE	0.00	202.50
G769 Shadow Code Journals only	0.00	0.00
	2,080.29	3,567.11
Grants and Donations		

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

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	59,900.06
T002 TRADING STOCK PURCHASES/RTNS	1,120.10	43,566.67
T003 CLOSING TRADING STOCKS	2,912.30	-55,634.57
T004 WRITE OFFS	-81.16	-1,269.26
T005 SHOP SALES AT COST	0.00	0.00
T006 TRADING/DISPOSAL COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00

Trading Income		

T008 SALES	4,426.50	51,088.20

Income Over Expenditure	475.26	4,525.30

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>
	0.00	7,048.00
Income Resources from Charitable Activities		

R020 BEWF	0.00	12,588.48
R021 GURKHA CHRISTIAN FUND	420.00	420.00
R101 A COY	946.00	2,173.56
R102 B COY	24.00	1,827.62
R103 C COY	994.00	2,237.15
R104 SP COY	48.00	2,836.95
R105 HQ COY	112.00	3,627.48
R106 PIPES & DRUMS (AP PL)	0.00	0.00
R107 TEMPLE	0.00	0.00
R108 HAIR CUT	4,164.00	12,880.00
R110 IRGR RAO DET FUND	985.00	3,163.17
R111 GOLE	367.05	1,837.48
R300 IRGR WIVES CLUB	2,016.75	4,422.75
R302 HQBG - ADV TRG GRANT	0.00	5,625.57
R505 RGR TRUST	3,100.00	26,760.44
	13,176.80	80,400.65
Other Incoming Resources		

R020 BEWF	0.00	0.00
R021 GURKHA CHRISTIAN FUND	0.00	0.00
R101 A COY	0.00	0.00
R102 B COY	0.00	0.00
R103 C COY	0.00	0.00
R104 SP COY	0.00	0.00
R105 HQ COY	0.00	0.00
R106 PIPES & DRUMS (AP PL)	0.00	0.00
R107 TEMPLE	0.00	0.00
R108 HAIR CUT	0.00	0.00
R110 IRGR RAO DET FUND	0.00	0.00
R111 GOLE	0.00	0.00
R300 IRGR WIVES CLUB	0.00	0.00
R302 HQBG - ADV TRG GRANT	0.00	0.00
R505 RGR TRUST	0.00	0.00
	0.00	0.00
Total Income excluding transfers	13,176.80	149,048.24

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
R020 BEWF	0.00	329.26	
R021 GURKHA CHRISTIAN FUND	0.00	0.00	
R101 A COY	0.00	0.00	
R102 B COY	0.00	0.00	
R103 C COY	0.00	0.00	
R104 SP COY	0.00	0.00	
R105 HQ COY	0.00	0.00	
R106 PIPES & DRUMS (AP PL)	0.00	0.00	
R107 TEMPLE	0.00	0.00	
R108 HAIR CUT	0.00	0.00	
R110 1RGR RAO DET FUND	0.00	0.00	
R111 GOLE	0.00	0.00	
R300 1RGR WIVES CLUB	0.00	0.00	
R302 HQBG - ADV TRG GRANT	0.00	0.00	
R505 RGR TRUST	0.00	101.34	
	0.00		430.60
Grants and Donations			
R020 BEWF	0.00	648.00	
R021 GURKHA CHRISTIAN FUND	0.00	0.00	
R101 A COY	0.00	0.00	
R102 B COY	0.00	0.00	
R103 C COY	0.00	0.00	
R104 SP COY	0.00	0.00	
R105 HQ COY	0.00	0.00	
R106 PIPES & DRUMS (AP PL)	0.00	0.00	
R107 TEMPLE	0.00	0.00	
R108 HAIR CUT	0.00	0.00	
R110 1RGR RAO DET FUND	0.00	0.00	
R111 GOLE	0.00	0.00	
R300 1RGR WIVES CLUB	0.00	0.00	
R302 HQBG - ADV TRG GRANT	0.00	0.00	
R505 RGR TRUST	0.00	1,639.63	
	0.00		2,287.63
Other Costs			
R020 BEWF	3,210.37	12,279.79	
R021 GURKHA CHRISTIAN FUND	0.00	0.00	
R101 A COY	0.00	-78.00	
R102 B COY	0.00	1,404.52	
R103 C COY	0.00	-70.00	
R104 SP COY	0.00	2,359.17	
R105 HQ COY	0.00	1,916.00	
R106 PIPES & DRUMS (AP PL)	200.00	200.00	
R107 TEMPLE	0.00	460.86	
R108 HAIR CUT	2,000.00	6,728.00	
R110 1RGR RAO DET FUND	374.05	1,936.78	
R111 GOLE	1,525.85	3,171.55	
R300 1RGR WIVES CLUB	2,431.00	4,431.00	
R302 HQBG - ADV TRG GRANT	5,625.57	8,340.94	
R505 RGR TRUST	5,949.97	14,466.24	
	21,316.81		57,546.85
Total Expenditure excluding transfers	21,316.81		91,182.58
Internal Transfers			

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

Voluntary Income		

D002 BN WELFARE MINIBUS	0.00	2,098.63
D003 DASHAIN	0.00	53,852.71
	0.00	55,951.34
Activities for Generating Funds		

D002 BN WELFARE MINIBUS	0.00	0.00
D003 DASHAIN	0.00	0.00
	0.00	0.00
Investment Income		

D002 BN WELFARE MINIBUS	0.00	0.00
D003 DASHAIN	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

D002 BN WELFARE MINIBUS	0.00	0.00
D003 DASHAIN	0.00	0.00
	0.00	0.00
Other Incoming Resources		

D002 BN WELFARE MINIBUS	0.00	2,560.65
D003 DASHAIN	0.00	0.00
	0.00	2,560.65
	-----	-----
Total Income excluding transfers	0.00	58,511.99

	<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

June 2023

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

Voluntary Income		

G005 DONATIONS	0.00	142.93
G006 HQBG WELFARE GRANT	0.00	0.00
G007 DASHAIN TRANSFER IN	0.00	0.00
G010 REGIMENTAL TRUST GRANT	0.00	0.00
G049 Shadow Code Journals only	0.00	0.00
	0.00	142.93
Activities for Generating Funds		

G050 11X AWF GAINSHARE	0.00	0.00
G051 MISC INCOME	0.00	0.00
G101 GAIN ON EXCHANGE	452.29	12,853.35
G124 Shadow Code Journals only	0.00	0.00
	452.29	12,853.35
Investment Income		

G149 HAIRCUT	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

Trading Income	4,426.50	51,088.20
G150 PRI SUBSCRIPTIONS	6,378.00	36,066.87
G151 DASHAIN CARD SALES	0.00	0.00
G152 BN EVENTS INCOME	0.00	574.65
G153 WASHING MACHINE SUBS	0.00	0.00
G154 REFUND	0.00	0.00
G181 Available for use	0.00	0.00
G200 PRI CYCLES HIRE	0.00	0.00
G202 CHAIR COVER HIRES	0.00	0.00
G299 Shadow code Journals only.	0.00	0.00
	10,804.50	87,729.72
Other Income		

Non Primary Purpose Trading Income	0.00	0.00
G300 BANK INTEREST	339.32	2,513.90
G302 TEMPLE DONATION BOX COLLECT	0.00	0.00
G305 SALE OF PRI MINIBUS	0.00	0.00
G399 Shadow Code use only	0.00	0.00
	339.32	2,513.90
Internal Transfers In		

G400 INTERNAL TRANSFER IN	0.00	4,659.28
	0.00	4,659.28
Gains on Revaluation of Fixed Assets		

G459 Shadow Code Journals only	0.00	0.00

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

Investment Management Costs		

G501 LOSS ON EXCHANGE	877.12	20,679.00
G519 BANK CHARGES	116.76	161.65
	993.88	20,840.65
Costs of Generating Funds		

G522 MEMBERSHIP FEE	0.00	0.00
G599 Shadow Code Journals only	0.00	0.00
	0.00	0.00
Charitable Activities		

Trading Costs	3,951.24	46,562.90
G600 DASHAIN CARD PURCHASE	0.00	164.48
G601 SOCIAL FUNCTIONS	0.00	3,260.65
G602 PURCHASE OF T-SHIRTS	0.00	0.00
G603 ADV TRG / BATTLEFIELD STUDY	1,500.00	3,501.46
G604 SPORTS	1,001.04	3,299.26
G605 BARRACKS IMPROVEMENTS	0.00	0.00
G606 EXPENDABLE PROPERTY PURCHASE	0.00	0.00
G610 HAIR CUTTING	0.00	0.00
G611 WELCOME AND FAREWELL	0.00	936.84
G612 UNIT MOVE ADJUSTMENT	0.00	92.96
G613 VIP VISIT COSTS	300.00	705.40
G614 Available for use	0.00	0.00
G615 MINIBUS HIRE (FREE OF CHARGE)	0.00	0.00
G616 MINIBUS EXPENSE	0.00	512.13
G621 CHRISTMAS FUNCTION COSTS	0.00	1,000.00
G630 REMEMBRANCE DAY COSTS	0.00	449.44
G631 COMPANY'S BIRTHDAYS	0.00	0.00
G651 REGIMENTAL BIRTHDAY	0.00	393.32
G652 ATTESTATION PARADE	1,050.40	1,050.40
G655 PAXTON CONVERSION EXPENSES	0.00	426.78
G670 SPORTS EVENTS	133.47	754.49
G671 TEMPLE EXPENSES	0.00	0.00
G678 TEAM BUILDING	326.12	326.12
G701 CAMBRIAN PATROL COSTS	0.00	506.80
G702 JLC EXPENSES	0.00	945.25
G709 TRAIL WALKER	0.00	773.76
G749 Shadow Code - Journals only	0.00	0.00
	8,262.27	65,662.44
Governance Costs		

G753 STATIONERY PURCHASES	0.00	0.00
G754 INSURANCE PREMIUMS	2,080.29	3,364.61
G757 POSTAGE	0.00	202.50
G769 Shadow Code Journals only	0.00	0.00
	2,080.29	3,567.11
Grants and Donations		

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

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	59,900.06
T002 TRADING STOCK PURCHASES/RTNS	1,120.10	43,566.67
T003 CLOSING TRADING STOCKS	2,912.30	-55,634.57
T004 WRITE OFFS	-81.16	-1,269.26
T005 SHOP SALES AT COST	0.00	0.00
T006 TRADING/DISPOSAL COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
Trading Income	-----	-----

T008 SALES	4,426.50	51,088.20
Income Over Expenditure	----- 475.26	----- 4,525.30
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>
Designated Funds Analysis		
Income		

Voluntary Income	0.00	55,951.34
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	2,560.65
	-----	-----
Total Income excluding transfers	0.00	58,511.99
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	72,057.62
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	72,057.62
D002 BN WELFARE MINIBUS	0.00	4,659.28
D003 DASHAIN	0.00	-18,208.21
Internal Transfers	0.00	-13,548.93
	-----	-----
Designated funds Income Over Expenditure	0.00	3.30
	-----	-----

June 2023

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

Voluntary Income	0.00	142.93
Activities for Generating Funds	452.29	12,853.35
Investment Income	0.00	0.00
Income Resources from Charitable Activities	10,804.50	87,729.72
Other Income	339.32	2,513.90
	-----	-----
Total Income excluding transfers	11,596.11	103,239.90
Expenditure		

Investment Management Costs	993.88	20,840.65
Costs of Generating Funds	0.00	0.00
Charitable Activities	8,262.27	65,662.44
Governance Costs	2,080.29	3,567.11
Grants and Donations	0.00	860.50
Other Costs	3,943.21	5,459.92
	-----	-----
Total Expenditure excluding transfers	15,279.65	96,390.62
Internal Transfers	0.00	13,120.83
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
	-----	-----
Unrealised gains/losses on investment assets	0.00	0.00
	-----	-----
GPF Income Over Expenditure	-3,683.54	-6,271.55
	-----	-----

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

Voluntary Income	0.00	55,951.34
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	2,560.65
	-----	-----
Total Income excluding transfers	0.00	58,511.99
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	72,057.62
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	72,057.62
D002 BN WELFARE MINIBUS	0.00	4,659.28
D003 DASHAIN	0.00	-18,208.21
Internal Transfers	0.00	-13,548.93
	-----	-----
Designated funds Income Over Expenditure	0.00	3.30
	-----	-----

CAPITAL PROPERTY

Ser	ID No'	Item	Qty	Location	Date purchased	Regt Acct Day Book	A				B	C	(A-B)/C	100% 6 MONTHLY INSPECTION		100% 6 MONTHLY INSPECTION
							Purchase price	Insurance value	Realisable Value	Life Expectancy (in Year)	Amount of depreciation per accounting period	No of Depreciations conducted	Current Value 30 Jun 23	Date of Audit	Qty Found	Date of Audit
1	PRI 1	Stage	1	Asslt Pioneer	10-Apr-19	PV 21	£ 3,790.40	£ 3,790.40	£ 100.00	5	£ 738.08	4	£ 838.08	14/06/23	✓	
2	PRI 2	Stage Lighting System	1	Sig Pl	22-Feb-19	PV 23	£ 1,989.95	£ 1,989.95	£ 100.00	5	£ 377.99	4	£ 477.99		✓	
3																
4																
5																
							£ 5,780.35	£ 5,780.35			£ 1,116.07		£ 1,316.07			

SIGNATURE OF CHECKING OFFICER

RANK & NAME

CSGT Aghvram Gurung

Date

£1316.07 @ 1.6684 (GAL Jun 23)
= BND \$2195.73.

Total Depreciation = £ 1,116.07 @ 1.6684 = \$ 1862.05

BND 2,289.86. C. Pop
Bender.

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 annual report and accounts.

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 13.

g. Fixed Asset Investment. 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) on page 2.

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		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
PURCHASE OF WREATHS DURING FUNERAL SERVICES, PRESENTATIONS AND RGR GARLAND FOR THE VIPS.	8	\$860.50
Total	8	\$860.50

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. 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
	B\$	B\$	B\$
Balance b/f	\$4,151.91	\$0.00	\$4,151.91
Purchases	\$0.00	\$0.00	\$0.00
Sales & W/Os	\$0.00	\$0.00	\$0.00
Depreciation	\$1,862.05	\$0.00	\$1,862.05
Balance c/f	\$2,289.86	\$0.00	\$2,289.86

5. Total Value of Investments by Category

	Value \$
Carrying value (market value at beginning of year	\$92,856.00
Add additions to investments at cost (investments purchased)	\$0.00
Less disposals at carrying value (investments sold)	\$0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	\$0.00
Carrying value (market value) at end of year	\$92,856.00

Breakdown of Market Values at

Year End

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value \$	Value \$	Value \$	Value \$	Value \$
Investment properties					0.00
Investments listed on a recognised stock exchange					0.00
Investments held in unit trusts or other collective investment schemes					0.00
Investments in subsidiary or connected undertakings and companies					0.00
Securities not listed on a recognised stock exchange					0.00
Cash held as part of the investment portfolio					0.00
Other investments					0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Please see attached		\$35,861.73
Total		\$35,861.73

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

7. List of Creditors

Creditor	Date of Credit	Amount
Please see attached		\$5,285.64
Total		\$5,285.64

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

¹ Net transfers out and net losses are to be entered as negative figures.

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
BEWF	Bde of Gurkhas annual grant for Welfare and Education.
GURKHA CHRISTIAN FUND	Fund created for the support of Gurkha Christian community within the battalion.
A Coy	A Coy Restricted fund is used to support activities for the efficiency and well being of its members by providing financial support for training and development, social activities, purchase of team kit and equipment etc.
B Coy	B Coy Restricted fund is used to support activities for the efficiency and well being of its members by providing financial support for training and development, social activities, purchase of team kit and equipment etc.
C Coy	C Coy Restricted fund is used to support activities for the efficiency and well being of its members by providing financial support for training and development, social activities, purchase of team kit and equipment etc.
SP Coy	SP Coy Restricted fund is used to support activities for the efficiency and well being of its members by providing financial support for training and development, social activities, purchase of team kit and equipment etc.
HQ Coy	HQ Coy Restricted fund is used to support activities for the efficiency and well being of its members by providing financial support for training and development, social activities, purchase of team kit and equipment etc.
PIPES & DRUMS (AP PL)	Sub Unit fund set up for the benefit of Unit Pipes and Drums. Money received from display and grant is put under this fund.
TEMPLE	Fund created for the support of Hindu community within the battalion.
HAIRCUT	Purpose of fund is to receive hair cut subs from the Coys for onward payment to the contracted Barber.
1RGR RAO DET Fund	The purpose of the fund is to receive monthly subs from the members which is used for social and team cohesion activities.
GOLE	Gurkha LE Officers fund is used for the financial support for team cohesion and social activities to its members
RGR Wives Club	Purpose of fund is to receive/raise money by the RGR wives club by conducting various charity events for the good and benefit of the RGR Wives Club.
HQBG - ADV TRG GRANT	The purpose of the fund is to support any adventure training expeditions. The grant approved by the HQBG is received in this fund for adv trg purposes.
RGR Trust	RGR Trust fund is used to provide financial support to the members of the battalion for various training and development and social activities. The grant is received from the RGR Trust fund, UK each 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 Trustee's comments.

Additional comments:

GPF Balance - B\$ 18,926.40 is in a healthy state and the PRI Fund has been able to support the member of the battalion on various training, development and social activities, thus achieving its main object.

Stock Profit - B\$ 4,525.30 (9.72%) the profit margin is slightly less than the specified target of 15-20%.

Debtors - 4 Total Debtors. Advances used to pay for various activities in the near future, which will be cleared once the activities are complete and receipts submitted to the Regt Acct.

Creditors - 1 RGR Running Club received financial support from HQBG.

Depreciation - Total amount of Capital Property depreciation this year B\$ 1,862.05

Signature



Name

Maj Krishna Loksam

Date:

20/07/23

Fund Manager (Regimental Accountant
Scheme)/Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit British Forces Brunei

Address Toker Lines, Seria BFPO 11

In Respect of the 1RGR PRI

Fund/Charity

Charity Commission/Regulator registered number 1193862

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.

/here applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	The revised constitution of the 1RGR PRI Fund was adopted on 26 June 2018.
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for efficiency and well being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	The Managing Trustee is always the Commanding Officer British Forces Brunei. The Fund Manager is delegated by the Senior Fund Manager who is always the Bn 2IC/COS BFB.
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Trustee induction and training	The Managing Trustee has attended the Commanding Officer (Designate) Course. Fund Managers are required to complete the FM e-Learning Course which is hosted on the Defence Learning Portal within 1 month of assuming their appointment in accordance with Service Fund Regulations.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col HPS Stanford-Tuck
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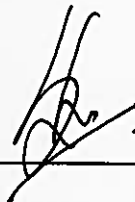
Serious Incidents	None
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Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting sporting activities, adventure training and social activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character, spirit and attitude; and morale</i>. 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. 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.
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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 the original books of account and the original records ~~*I/we~~ have checked. All vouchers relating to this account have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations - All previous observations have been cleared.
 - b. The Fund's finances remain healthy and there has not been an undue accumulation of funds during this audit period. The primary sources of income is derived from membership subscriptions and shop trading profits.
 - c. **Safeguards** . Mandatory stock checks has been conducted by Duty Office and FM regularly. Additionally, Internal Audit Board has been conducted in Jun 23.
 - d. **Debtors (Sales Account)**. Draws no specific comments. These are advances for PRI shop stock purchase, grants received from HQ Brigade of Gurkhas for adventurous training paid to coys in advance. These should be cleared soon and I see no issues with the huge debt.
 - e. **Creditors (Purchase Account)**. Financial support received from the HQ Bde of Gurkhas for 1 RGR Running Club.

Signature



Name Capt Sumit Joshi

Appointment RAO BFB

Date: 20/7/23

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 those 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

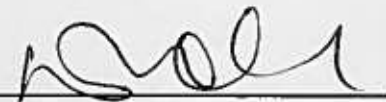
Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

Comd/SO2 SPS Comments – PRI

1. There have been Internal Transfers during this financial period however the Managing Trustee has made no comments.
2. Comments made by the IA are acknowledged. There are no further comments.

Independent Examiner's Signature



Name Maj J Williams (SPS)

Date

19 Feb 24

Appointment

SO2 CuOps HQ RC