

**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**

Army Form N1514
(Rev 11/09)

Unit: **HQ Catterick Garrison**

Address: **Piave Lines, Catterick Garrison North Yorkshire DL9 3LR**

In Respect of the **NORTH EAST ARMY TRUST FUND**

~~Fund~~/Charity

Charity Commission/Regulator registered number

249067

For the period from: **1 April 2021 to 31 Mar 2022**

Managing Trustee(s) during the period:

From	01-Apr-2021	to	31-Mar-2022	Name	Col NP Rhodes
From		to		Name	

Fund Manager(s) during the period:

From	01-Apr-2021	to	21-May-2021	Name	Maj A Allen
From	21-May-2021	to	04-Jun-2021	Name	Maj C Carter
From	04-Jun-2021	to	31-Mar-2022	Name	Maj A Allen

Internal Auditor(s) during the period:

From	01-Apr-2021	to	31-Mar-2022	Name	Maj (Retd) G Wright

Associate Auditor(s) during the period: NIL

Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2021	to	22-Jun-2021	Name	Mr KJP Clark
From	22-Jun-2021	to	06-Jul-2021	Name	Sgt M Mitchell
From	06-Jul-2021	to	31-Mar-2022	Name	Mr KJP Clark

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.
- 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 Trustee's 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
101 RA	Exercise	1	£960.00
1 REME	Maternity Eqpt	1	£1,649.00
1 Yorks	Easter Event	1	£100.00
2 Med Regt	Maternity Eqpt	1	£448.00
3 RHA	Fencing/Crew Rm/Football Tbl/TV	6	£2,857.92
32 Engr Regt	Welfare	2	£963.88
4 Scots	Ex/Highland Games/Ents Eqpt	2	£3,107.00
4 Yorks	Exercise	2	£2,450.00
5 Med Regt	Footmall Tour	1	£1,950.00
5 RA	Exercise	1	£300.00
6 Regt RLC	Welfare/Youth Club/Community Ctr	6	£3,865.52
AFC Harrowgate	Exercise	1	£200.00
AWS	Youth Club/4 RA/Choir/Misc Eqpt	4	£4,842.95
DST Leconfield	Motorbikes	1	£600.00
Garrison Sailing Club	Slipway	1	£2,000.00
HQ Catterick	Bonfire	1	£2,000.00
JHG(N)	Ex/Decompression	2	£3,175.00
Le Cateau School	Kids Choir	1	£500.00
Nuffield Trust	Employment Fair	1	£610.00
NUOTC	Exercise	1	£2,700.00
RRU Catterick	Exercise	1	£50.00
YOTR	Exercise	1	£2,790.00
Total grants to institutions		39	£38,119.27

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
NIL		

Total grants to individuals	0	£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	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
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)	846,515.00
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	27,462.00
Carrying value (market value) at end of year	873,977.00

Breakdown of Market Values at Year End

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income During year
Investment properties				0.00	
Investments listed on a recognised stock exchange	£873,977.00			£873,977.00	£40,000.00
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 – Account Interest				0.00	
Total	£873,977.00	0.00	0.00	£873,977.00	£40,000.00

6. List of Debtors

Debtor	Date of Debt	Amount
NEATF Grants	30 March 2022	£75.00
Total		£75.00

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

7. List of Creditors

Creditor	Date of Credit	Amount
NIL		
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 £60,000.00

9. Governance Costs

	This year £	Last year £
Insurance	374.12	270.13

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	¹ Transfers	¹ Gains and losses	Fund Bal C/F
R001 – NEATF (Grants)	£5,431.20	£0.00	£18,075.00	£12,643.80	£0.00	£0.00
R002 – NEATF (ACF)	£28,082.84	£31,061.00	£19,434.27	£0.00	£0.00	£39,709.57
R003 – Employment Fair	£1,819.00	£0.00	£610.00	£0.00	£0.00	£1,209.00

¹Net 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
R001 – NEATF (Grants)	The promotion of efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service personnel, (NEATF Governing Document dated 03 Sep 18, Part 1). The North East Army Trust Fund (NEATF) is a Service (Non-Public) Fund. It is maintained to promote the efficiency and wellbeing of units and serving members of the army and their dependants stationed with in the 4 th Infantry Brigade and Headquarters North East area of responsibility, by providing funds that are available for their overall benefit (page 8, NEATF Governing Document dated 03 Sep 18)
R002 – NEATF (ACF)	The NEATF receives income from the Army Central Fund (ACF) and this is not to be reinvested, all income attributed from ACF must be distributed to beneficiaries in accordance with ACSO 3206
R003 – Employment Fair	To cover the costs associated with providing the bi-annual Catterick Garrison Employment and Support Fair

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:

NIL

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's 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 Trustee's comments.

Additional comments:

As CV-19 restrictions lifted in the latter half of 2021 NEATF Trustees were able to meet all bid requirements from the surplus underspend of 2020-21. Income was taken for 2021-22 as a one-off annual lump sum of £30,000, a change in previous policy of taking quarterly income. This allows the fund to remain untouched for a further year during the anticipated post pandemic period of uncertainty. The invested fund has achieved growth beyond that recommended on the military fund managers course, in line with CPI, and has been the most successful at 14% during the current fund managers tenure. The global financial impact of the war in Ukraine, energy increases and the forecast of inflation reaching 10% were all unforeseen impacts, however, the current investment strategy and nil quarterly income requirements would have been the only options available to the Trustees to further protect the invested funds and these measures are already in place.

Sailing Club funds were used, and the creditor closed 01st November 2021. R003 Catterick Garrison Employment & Support Fair (CGE&SF) funds carried over following the CV 19 government restrictions which suspended CGE&SF events, these will be spent in accordance with their award through 2022. Re-application for future funding will be made given the continued success and efficacy of the CGE&SF, this year HIVE / AWS have added a question set for employers to answer creating an efficacy tool to provide a measure of success.



Signature

A. Allen

Name

Maj A Allen

Appointment

Fund Manager

Date 06th April 2022

Additional comments:

As CV-19 restrictions lifted in the latter half of 2021 NEATF Trustees were able to meet all bid requirements from the surplus underspend of 2020-21. Income was taken for 2021-22 as a one-off annual lump sum of £30,000, a change in previous policy of taking quarterly income. This allows the fund to remain untouched for a further year during the anticipated post pandemic period of uncertainty. The invested fund has achieved growth beyond that recommended on the military fund managers course, in line with CPI, and has been the most successful at 14% during the current fund managers tenure. The global financial impact of the war in Ukraine, energy increases and the forecast of inflation reaching 10% were all unforeseen impacts, however, the current investment strategy and nil quarterly income requirements would have been the only options available to the Trustees to further protect the invested funds and these measures are already in place.

Signature



Name

Maj A Allen

Appointment

Fund Manager

Date 06th April 2022

Managing Trustee's Annual Report and Comments:

Unit: **HQ Catterick Garrison**

Address: **Piave Lines, Catterick Garrison North Yorkshire DL9 3LR**

In Respect of the **NORTH EAST TRUST FUND**

Charity Commission/Regulator registered number **249067**

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)	Governing Document dated 03rd September 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 the efficiency and well-being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	On appointment of Deputy Commander 4 Inf Bde & HQ NE
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Trustee induction and training	Service Funds E-Learning and Handover Takeover
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	Raise monies through investment to benefit the soldier's welfare Funds within the North East.
Summary of main achievements of the Charity during the year	Bi-Annual allocation of Funds to York & Catterick Garrison.

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

Financial Review	
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	
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Investments selection policy and performance of those investments.	The broker has the trustee's authority to select investments within the parameters laid down in 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	Col NP Rhodes
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Serious Incidents	
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	There have been no serious incidents
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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 sporting and adventure training activities:</p> <p>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.</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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Cabal

My intent to ensure the Trust fund achieves long term growth to provide benefit for future generations, whilst protecting it in the short term from the turbulence of Covid and now Ukraine is being realised.

- I credit My Allen with these achievements. This manages to see the Trust fund in a relatively strong place given the circumstances.

I note the Inland Revenue directions about the Central Government's role as a creditor and the employment for disabled fund which were considered a bit far but no progress made.

- I therefore direct the fund Manager to consider on both the progress of both - to be added to this audit.

Signature



Name Col NP Rhodes

Appointment DComd HQ 4 Inf Bde

Date:

08/06/22

Internal Auditor's/Audit Board Report

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 the observations given 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. Subject also to my observations 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 stamped and 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 observations whilst carrying out the internal audit:
 - a. Previous observations have been actioned and the Fund continues to be well managed.
 - b. No further comments.

Signature:



Name Maj (Retd) GS Wright

Appointment GAO

Date:

13 July 2022

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)

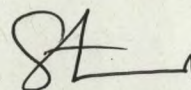
Give here brief details of any items that the examiner wishes to disclose

Comd/SO2 SPS Comments

Catterick Garrison North East Army Trust Fund

1. I have reviewed the funds income of the previous three audit periods and its genuine income has not exceeded £250,000 in any of these years
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 assurance visit.
4. I have examined the PAXTON 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.
6. The final accounts and assurance visit, have revealed no unusual items, unexpected fluctuations or inconsistencies.
7. The fund operates on the accruals basis confirming s 42(1)
8. The accountant 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. All of the Managing Trustee, Fund Manger and Internal Auditors points are noted. The Fund is an extremely healthy position with investments to back that up.
12. There has been no deliberate act of misconduct in the administration of the charity.

Independent Examiner's
Signature



Name S Allen

Date: 18 Jul 22

Appointment VSSgt HQ 4 Inf Bde

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 _____

Appointment _____

Date: _____

Statement of Financial Activities as at 31/03/2022

Paxton+

Page 1 of 1

Printed: 31/03/2022

HQ Catterick Garrison

North East Army Trust Fund

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	31,061.00	0.00	31,061.00	0.00
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	44,000.00	0.00	0.00	44,000.00	47.50
Income Resources from Charitable Activities	1,960.00	0.00	0.00	1,960.00	5,468.55
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	45,960.00	31,061.00	0.00	77,021.00	5,516.05
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	0.00	0.00	0.00	0.00	0.00
Governance Costs	374.12	0.00	0.00	374.12	270.13
Grants and Donations	0.00	38,119.27	0.00	38,119.27	17,103.08
Other Costs	0.00	0.00	0.00	0.00	0.00
Total Resources Expended	374.12	38,119.27	0.00	38,493.39	17,373.21
Net Incoming/Outgoing Resources Before Transfers	45,585.88	-7,058.27	0.00	38,527.61	-11,857.16
Transfers					
Gross transfers between funds (internal transfers)	-12,568.80	12,643.80	0.00	75.00	0.00
Net Incoming resources before holding gains and losses	33,017.08	5,585.53	0.00	38,602.61	-11,857.16
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	27,462.00	0.00	0.00	27,462.00	82,736.00
Net Movement in Funds	60,479.08	5,585.53	0.00	66,064.61	70,878.84
Reconciliation of Funds					
Total funds brought forward from previous year	851,036.52	35,333.04	0.00	886,369.56	
Total funds carried forward	911,515.60	40,918.57	0.00	952,434.17	

March 2022

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

846,515.00	Investments	873,977.00	
846,515.00	Total Fixed Assets		873,977.00
	-----		-----
	Current Assets		

54,854.56	Current bank account	78,382.17	
0.00	Debtors	75.00	
54,854.56	Total Current Assets		78,457.17
	-----		-----
901,369.56	Total Assets		952,434.17
	-----		-----
	Liabilities		

15,000.00	Creditors	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
	-----		-----
(15,000.00)	Total Liabilities		0.00
	-----		-----
886,369.56	Total Assets Minus Liabilities		952,434.17
	-----		-----
	Total Funds		

35,333.04	Total Restricted Funds	40,918.57	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
851,036.52	Accumulated Trading & GPF	911,515.60	
	-----		-----
886,369.56	Total Funds		952,434.17

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis	

	Designated Funds	


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0.00		0.00
	Restricted Funds	

5,431.20	NEATF (Grants)	0.00
28,082.84	NEATF (ACF)	39,709.57
1,819.00	Employment Fair	1,209.00
-----		-----
35,333.04		40,918.57
	Endowment Funds	

-----		-----
0.00		0.00
	Trading and General Purpose Funds	

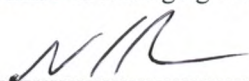
0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
82,513.37	General Purpose Fund surplus	60,479.08
-----		-----
82,513.37	Trading & GPF surplus	60,479.08
768,523.15	Balance at last balance sheet	851,036.52
-----		-----
851,036.52	Accumulated Trading & GPF	911,515.60
-----		-----
886,369.56	Grand total	952,434.17
-----		-----

Signature of A/C Holder/Fund Manager



Date 17 May 22

Signature of Managing Trustee



Date 08 Jun 22

HQ Catterick Garrison

North East Army Trust Fund

Balance date to end of March 2022

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>		<u>Year Movement</u>	
B300	Investments	873,977.00		27,462.00	
B500	Debtors	75.00		75.00	
B650	Current bank account	78,382.17		23,527.61	
B700	Creditors	0.00		15,000.00	
B750	VAT control	0.00		0.00	
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-851,036.52		-82,513.37
R001	NEATF (Grants)	0.00		5,431.20	
R002	NEATF (ACF)		-39,709.57		-11,626.73
R003	Employment Fair		-1,209.00	610.00	
		952,434.17	-891,955.09	72,105.81	-94,140.10
		60,479.08		-22,034.29	

HQ Catterick Garrison

North East Army Trust Fund

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G002	Grants	0.00	0.00
G125	Investment Dividend	-44,000.00	0.00
G126	Realised Gain	0.00	0.00
G127	Current a/c Interest	0.00	0.00
G185	Retuned Funds	-1,960.00	0.00
G300	Interest SIBA	0.00	0.00
G301	Roundings	0.00	0.00
G302	Bank Refund	0.00	0.00
G303	Investment Account Interest	0.00	0.00
G304	Investec	0.00	0.00
G331	Refund Insurance	0.00	0.00
G400	Internal Transfer In	0.00	0.00
G461	Unrealised Gain on Investments	-27,462.00	-27,462.00
G500	Brokers Fees	0.00	0.00
G501	Realised Loss on Investments	0.00	0.00
G600	Sports Events	0.00	0.00
G750	Insurance	374.12	91.20
G770	York Garrison Grant	0.00	0.00
G771	Catterick Garrison Grant	0.00	0.00
G772	Grants (External)	0.00	0.00
G774	Welfare Grants	0.00	0.00
G800	Insurance-Do Not Use	0.00	0.00
G801	Bank Charges	0.00	0.00
G802	Roundings	0.00	0.00
G805	Equipment & Resources	0.00	0.00
G900	Internal Transfer Out	12,568.80	0.00
G950	Unrealised Loss on Investments	0.00	0.00
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
		12,942.92	91.20
		-73,422.00	-27,462.00
		-60,479.08	-27,370.80
		0.00	

March 2022

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

Voluntary Income				

G002 Grants	0.00	0.00	0.00	0.00
Activities for Generating Funds				

		0.00		0.00
Investment Income				

G125 Investment Dividend	0.00		44,000.00	
G126 Realised Gain	0.00		0.00	
G127 Current a/c Interest	0.00		0.00	
		0.00		44,000.00
Income Resources from Charitable Activiti				

Trading Income	0.00		0.00	
G185 Retuned Funds	0.00		1,960.00	
		0.00		1,960.00
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 Interest SIBA	0.00		0.00	
G301 Roundings	0.00		0.00	
G302 Bank Refund	0.00		0.00	
G303 Investment Account Interest	0.00		0.00	
G304 Investec	0.00		0.00	
G331 Refund Insurance	0.00		0.00	
		0.00		0.00
Internal Transfers In				

G400 Internal Transfer In	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

G461 Unrealised Gain on Investments	27,462.00		27,462.00	
		27,462.00		27,462.00
GPF Total Income		27,462.00		73,422.00

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

Investment Management Costs				

G500 Brokers Fees	0.00		0.00	
G501 Realised Loss on Investments	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

		0.00		0.00
Charitable Activities				

Trading costs	0.00		0.00	
G600 Sports Events	0.00		0.00	
		0.00		0.00
Governance Costs				

G750 Insurance	91.20		374.12	
		91.20		374.12
Grants and Donations				

G770 York Garrison Grant	0.00		0.00	
G771 Catterick Garrison Grant	0.00		0.00	
G772 Grants (External)	0.00		0.00	
G774 Welfare Grants	0.00		0.00	
		0.00		0.00
Other Costs				

Non Primary Trading Costs	0.00		0.00	
G800 Insurance-Do Not Use	0.00		0.00	
G801 Bank Charges	0.00		0.00	
G802 Roundings	0.00		0.00	
G805 Equipment & Resources	0.00		0.00	
		0.00		0.00
Internal Transfers Out				

G900 Internal Transfer Out	0.00		12,568.80	
		0.00		12,568.80
Unrealised Losses on Investments				

G950 Unrealised Loss on Investments	0.00		0.00	
		0.00		0.00
GPF Total Expenditure		91.20		12,942.92
GPF Income Over Expenditure		27,370.80		60,479.08

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis -----		
Trading Expenditure -----		
Trading Income -----		
Income Over Expenditure	0.00	0.00
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 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	31,061.00
R003 Employment Fair	0.00	0.00
	0.00	31,061.00
Activities for Generating Funds		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Investment Income		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Other Incoming Resources		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Total Income excluding transfers	0.00	31,061.00

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

Investment Management Costs		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Charitable Activities		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Governance Costs		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Grants and Donations		

R001 NEATF (Grants)	0.00	18,075.00
R002 NEATF (ACF)	748.00	19,434.27
R003 Employment Fair	610.00	610.00
	1,358.00	38,119.27
Other Costs		

R001 NEATF (Grants)	0.00	0.00
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	1,358.00	38,119.27
Internal Transfers		

R001 NEATF (Grants)	-75.00	-12,643.80
R002 NEATF (ACF)	0.00	0.00
R003 Employment Fair	0.00	0.00
	-75.00	-12,643.80
Restricted funds Income Over Expenditure	-1,283.00	5,585.53

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

	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
	-----	-----
Designated funds Income Over Expenditur	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 Activiti		

	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 Expenditu	0.00	0.00
	-----	-----

March 2022

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

Voluntary Income				

G002 Grants	0.00	0.00	0.00	0.00
Activities for Generating Funds				

		0.00		0.00
Investment Income				

G125 Investment Dividend	0.00		44,000.00	
G126 Realised Gain	0.00		0.00	
G127 Current a/c Interest	0.00		0.00	
		0.00		44,000.00
Income Resources from Charitable Activiti				

Trading Income	0.00		0.00	
G185 Retuned Funds	0.00		1,960.00	
		0.00		1,960.00
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 Interest SIBA	0.00		0.00	
G301 Roundings	0.00		0.00	
G302 Bank Refund	0.00		0.00	
G303 Investment Account Interest	0.00		0.00	
G304 Investec	0.00		0.00	
G331 Refund Insurance	0.00		0.00	
		0.00		0.00
Internal Transfers In				

G400 Internal Transfer In	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

G461 Unrealised Gain on Investments	27,462.00		27,462.00	
		27,462.00		27,462.00
GPF Total Income		27,462.00		73,422.00

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

Investment Management Costs				

G500 Brokers Fees	0.00		0.00	
G501 Realised Loss on Investments	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				

		0.00		0.00
Charitable Activities				

Trading Costs	0.00		0.00	
G600 Sports Events	0.00		0.00	
		0.00		0.00
Governance Costs				

G750 Insurance	91.20		374.12	
		91.20		374.12
Grants and Donations				

G770 York Garrison Grant	0.00		0.00	
G771 Catterick Garrison Grant	0.00		0.00	
G772 Grants (External)	0.00		0.00	
G774 Welfare Grants	0.00		0.00	
		0.00		0.00
Other Costs				

Non Primary Trading Costs	0.00		0.00	
G800 Insurance-Do Not Use	0.00		0.00	
G801 Bank Charges	0.00		0.00	
G802 Roundings	0.00		0.00	
G805 Equipment & Resources	0.00		0.00	
		0.00		0.00
Internal Transfers Out				

G900 Internal Transfer Out	0.00		12,568.80	
		0.00		12,568.80
Unrealised Losses on Investments				

G950 Unrealised Loss on Investments	0.00		0.00	
		0.00		0.00
GPF Total Expenditure		91.20		12,942.92
GPF Income Over Expenditure		27,370.80		60,479.08

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis -----		
Trading Expenditure -----	-----	-----
Trading Income -----	-----	-----
Income Over Expenditure	0.00	0.00
 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	0.00	31,061.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	31,061.00
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	1,358.00	38,119.27
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	1,358.00	38,119.27
Internal Transfers	-75.00	-12,643.80
	-----	-----
Restricted funds Income Over Expenditure	-1,283.00	5,585.53
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated 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 Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
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
	-----	-----
Designated funds Income Over Expenditur	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 Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
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 Expenditu	0.00	0.00
	-----	-----

March 2022

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

Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	44,000.00
Income Resources from Charitable Activiti	0.00	1,960.00
Other Income	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	45,960.00
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	91.20	374.12
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	91.20	374.12
Internal Transfers	0.00	12,568.80
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
	-----	-----
Unrealised gains/losses on investment asse	27,462.00	27,462.00
	-----	-----
GPF Income Over Expenditure	27,370.80	60,479.08
	-----	-----

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

Voluntary Income	0.00	31,061.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	31,061.00
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	1,358.00	38,119.27
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	1,358.00	38,119.27
Internal Transfers	-75.00	-12,643.80
	-----	-----
Restricted funds Income Over Expenditure	-1,283.00	5,585.53
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated 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 Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
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
	-----	-----
Designated funds Income Over Expenditur	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 Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00
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 Expenditu	0.00	0.00
	-----	-----

	<u>Balance b/fwd</u>	<u>Income</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Expenses</u>	<u>Closing</u>
R001 NEATF (Grants)	5,431.20	0.00	12,643.80	0.00	18,075.00	0.00
R002 NEATF (ACF)	28,082.84	31,061.00	0.00	0.00	19,434.27	39,709.57
R003 Employment Fair	1,819.00	0.00	0.00	0.00	610.00	1,209.00
Total Restricted Funds	35,333.04	31,061.00	12,643.80	0.00	38,119.27	40,918.57

Debtors List By Effective Date

Paxton+

HQ Catterick Garrison

All mess members									
Effective date up to 31/03/2022									
<u>Mess Member</u>	<u>CR Limit</u>	<u>Total</u>	<u>03/22</u>	<u>02/22</u>	<u>01/22</u>	<u>12/21</u>	<u>11/21</u>	<u>10/21 +</u>	<u>Unallocated</u>
Grants	NONE	75.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00
2									
Totals									
		75.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00