

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales · Charity number 259297

Details

Other names	R A CHD ASSOCIATION
Status	Registered
Legal form	Other
Registered	1970-03-11
Register	View on the Charity Commission register

Contact

Address	MOD Chaplains (Army) Army HQ IDL3 Blenheim Building Marlborough Lines Monxton Road ANDOVER
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Activities

Objects: (A) TO PROMOTE THE EFFICIENCY OF THE ROYAL ARMY CHAPLAINS' DEPARTMENT IN PARTICULAR BUT NOT EXCLUSIVELY BY: (1) MAINTAINING CONTACT BETWEEN PAST AND PRESENT MEMBERS OF THE DEPARTMENT; AND (2) FOSTERING ESPRIT-DE-CORPS, COMRADESHIP AND WELFARE OF THE DEPARTMENT. (B) TO RELIEVE, EITHER GENERALLY OR INDIVIDUALLY, CHAPLAINS OR FORMER CHAPLAINS OR THE DEPENDANTS OF SUCH PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS.

Activities: To promote the efficiency of the RACHD, in particular, but not exclusively, by:* Maintaining contact between past & present members of the department* Fostering esprit-de-corps, comradeship & welfare of the department.Also to relieve, either generally or individually, Chaplains or former Chaplains or the dependants of such persons who are in conditions of need, hardship or distress.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£27,303	£31,598	-	-
2024-01-31	£26,662	£32,158	-	-
2023-01-31	£29,476	£100,562	-	-
2022-01-31	£90,528	£24,022	-	-
2021-01-31	£57,384	£20,082	-	-

Trustees

Name	Role	Appointed
Rev Michael David Parker	Chair	2020-09-01
Colonel Ret'd Tim Purdon		2018-02-14
Grace Coulter		2025-06-21
Rev David John Barrett		2025-06-21
Rev Patrick Cable		2024-07-21
Rev Philip Ludwik Majcher		2025-06-21
Rev Richard Gordon Meikle		2024-03-26
Rev Stephen Alastair Blakey		2021-02-25
Rev Stephen John Herbert Dunwoody		2025-01-05
Rev Timothy Andrew Flowers		2024-04-15

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales - Charity number 259297

Accounts

**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 CHAPS(A)

Address Zone 2Z, Second Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association Fund/Charity

Charity Commission/Regulator registered number 259297

For the period from 01/02/2024 to 31/01/2025 ✓

Managing Trustee(s) during the period:

From	1 Feb 24	to	31 Jan 25	Name	Revd Michael Parker ✓
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 24	to	14 Jun 24	Name	Revd Dr Matthew Coles ✓
From	14 Jun 24	to	31 Jan 25	Name	Revd Amy Walters ✓
From		to		Name	

The Internal Audit Board consists of:

President	Revd Richard Begg				
Member					
Member					
Member					
Assembled at	Army HQ, Andover	On	12 Mar 25		
By Order of	CG				

Statement of Financial Activities as at 31/01/2025

Paxton+

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Printed: 12/03/2025

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	216.08 ✓	0.00	0.00	216.08 ✓	10.00
Activities for Generating Funds	0.00	0.00	0.00	0.00	100.00
Investment Income	192.63 ✓	0.00	0.00	192.63 ✓	324.33
Income Resources from Charitable Activities	15,887.76 ✓	11,006.69 ✓	0.00	26,894.45	26,138.08
Other Incoming Resources	0.00	0.00	0.00	0.00	90.00
Total Incoming Resources	16,296.47	11,006.69	0.00	27,303.16 ✓	26,662.41
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	13,424.71 ✓	0.00	0.00	13,424.71 ✓	18,325.99
Governance Costs	2,619.63 ✓	0.00	0.00	2,619.63 ✓	3,278.09
Grants and Donations	1,577.90 ✓	13,975.30 ✓	0.00	15,553.20	10,553.95
Other Costs	0.00	0.00	0.00	0.00	0.00
Total Resources Expended	17,622.24 ✓	13,975.30 ✓	0.00	31,597.54	32,158.03
Net Incoming/Outgoing Resources Before Transfers	-1,325.77 ✓	-2,968.61 ✓	0.00	-4,294.38	-5,495.62
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	-1,325.77 ✓	-2,968.61	0.00	-4,294.38	-5,495.62
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 vestment assets	57,259.41	0.00	0.00	57,259.41	55,022.19
Net Movement in Funds	55,933.64 ✓	-2,968.61	0.00	52,965.03	49,526.57
Reconciliation of Funds					
Total funds brought forward from previous year	280,997.60	278,925.20	0.00	559,922.80	
Total funds carried forward	336,931.24 ✓	275,956.59	0.00	612,887.83 ✓	

Date 12 MAR 25 Account Holder Signature



Date 12 MARCH 25 Managing Trustee Signature



January 2025

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

0.00	Capital property	0.00
241,987.63	CCLA investment	265,666.21 ✓
171,167.30	CCLA investment (IDA Blackett)	187,916.09 ✓
124,151.36	Embark investment	140,983.40 ✓
537,306.29	Total Fixed Assets	594,565.70
	-----	-----
	Current Assets	

21,652.92	Current bank account	17,309.41 ✓
968.30	CCLA deposit account	1,017.43 ✓
0.00	Cash	0.00 ✓
0.00	Debtors	0.00 ✓
22,621.22	Total Current Assets	18,326.84
	-----	-----
559,927.51	Total Assets	612,892.54
	-----	-----
	Liabilities	

0.00	Creditors	0.00 ✓
4.71	VAT control	4.71 ✓
0.00	VAT payable	0.00 ✓
(4.71)	Total Liabilities	(4.71)
	-----	-----
559,922.80	Total Assets Minus Liabilities	612,887.83 ✓
	-----	-----
	Total Funds	

278,925.20	Total Restricted Funds	275,956.59
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
280,997.60	Accumulated Trading & GPF	336,931.24
559,922.80	Total Funds	612,887.83
	-----	-----

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis -----	
	Designated Funds -----	
0.00		0.00
	Restricted Funds -----	
145,214.94	Benevolent Fund	142,246.33
124,545.73	Ida Blackett Charitable Fund	124,545.73
9,164.53	Royal Army Temperance Assoc'n	9,164.53
0.00	Association weekend	0.00
278,925.20		275,956.59
	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
38,670.80	General Purpose Fund surplus	55,933.64
38,670.80	Trading & GPF surplus	55,933.64
242,326.80	Balance at last balance sheet	280,997.60
280,997.60	Accumulated Trading & GPF	336,931.24 ✓
559,922.80	Grand total	612,887.83 ✓

Signature of A/C Holder/Fund Manager



Date 12 MAR 25

Signature of Managing Trustee



Date 12 MARCH 25

CHAPS (Army)

Balance date to end of January 2025

All nominal codes

Without cost centre codes shown

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	Capital property	0.00	0.00
B300	CCLA investment	265,666.21 ✓	23,678.58
B301	CCLA investment (Ida Blackett)	187,916.09 ✓	16,748.79
B303	Embark investment	140,983.40 ✓	16,832.04
B500	Debtors	0.00 ✓	0.00
B650	Current bank account	17,309.41 ✓	-4,343.51
B651	CCLA deposit account	1,017.43 ✓	49.13
B680	Cash	0.00 ✓	0.00
B700	Creditors	0.00 ✓	0.00
B750	VAT control	-4.71 ✓	0.00
B760	VAT payable	0.00 ✓	0.00
B900	Accumulated GPF	-280,997.60	-38,670.80
BX01	Opening stock on hand	0.00	0.00
R001	Benevolent Fund	-142,246.33	2,968.61
R002	Ida Blackett Charitable Fund	-124,545.73	0.00
R003	Royal Army Temperance Assoc'n	-9,164.53	0.00
R004	Association weekend	0.00	0.00
RX01	Ebor regional lunch	0.00	0.00
RX02	RACHD Memorial Day NMA	0.00	0.00
RX03	Association AGM 2023	0.00	0.00
RX04	ARITC CPD Dinner Night 2023	0.00	0.00
		612,892.54	-556,958.90
		<u>55,933.64</u>	<u>17,262.84</u>

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Donations received	-216.08 ✓	-52.50
G050	Assoc dinner inc [not for use]	0.00	0.00
G125	Bank interest	-143.50 ✓	-14.44
G126	CCLA deposit interest	-49.13 ✓	-3.95
G150	Subscriptions - general	-3,846.00 ✓	-3,654.00
G151	Subs - One Day's Pay Scheme	-11,006.76 ✓	-918.74
G222	Association weekend income	-1,035.00 ✓	0.00
G300	Other income	0.00	0.00
G460	Unrealised gain CCLA	-23,678.58 ✓	-11,195.93
G461	Unrealised gain CCLA Blackett	-16,748.79 ✓	-7,919.32
G463	Unrealised gain Embark	-16,832.04 ✓	-4,640.57
G500	Bank charges	0.00	0.00
G501	Investment management costs	0.00	0.00
G605	NMA Memorial day [not for use]	0.00	0.00
G615	Hospitality	1,243.23 ✓	0.00
G622	Association weekend costs	2,104.35 ✓	0.00
G623	Regional lunch costs	2,018.23 ✓	0.00
G633	Journal costs	7,256.90 ✓	7,256.90
G634	Jnl Suppl costs [do not use]	0.00	-7,251.90
G641	Publicity	580.00 ✓	0.00
G642	Website costs	222.00 ✓	0.00
G750	Postage	0.00	0.00
G751	Stationery	17.99 ✓	0.00
G752	Insurance	601.64 ✓	0.00
G753	Trustees expenses	0.00	0.00
G754	Honorarium (Assoc'n Secretary)	2,000.00 ✓	0.00
G756	Property valuation costs	0.00	0.00
G770	Grants - general	1,000.00 ✓	0.00
G773	Grants - UK charities	130.70 ✓	0.00
G775	Welfare/benevolent payments	0.00	0.00
G776	Presentations	447.20 ✓	52.00
G960	Unrealised loss CCLA	0.00	0.00
G961	Unrealised loss CCLA Blackett	0.00	0.00
G963	Unrealised loss Embark	0.00	0.00
TX01	Association reunion income	0.00	0.00
TX02	Memorial dedication income	0.00	0.00

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
TX03	Profit on sale of property	0.00	0.00
TX04	Other income	0.00	0.00
TX05	Property repairs	0.00	0.00
TX06	NMA maintenance	0.00	0.00
TX07	Audit fees	0.00	0.00
TX08	Debtor write-off	0.00	0.00
TX09	Stock write-off	0.00	0.00
TX10	RACHD Centenary Feb event	0.00	0.00
TX11	Opening trading stock	0.00	0.00
TX12	Trading stock purchase/return	0.00	0.00
TX13	Closing trading sales	0.00	0.00
TX14	Write-offs	0.00	0.00
TX15	Disposals at cost	0.00	0.00
TX16	Trading expenses	0.00	0.00
TX17	Stock sales	0.00	0.00
TX18	Sales discounts given	0.00	0.00
TX19	Purchase discounts taken	0.00	0.00
TX21	Gift Aid	0.00	0.00
TX22	Insurance contribution	0.00	0.00
TX23	Association dinner costs	0.00	0.00
TX24	Memorial dedication costs	0.00	0.00
TX26	Benevolent flowers	0.00	0.00
TX27	Funeral donations	0.00	0.00
		17,622.24	-73,555.88
		<u>-55,933.64</u>	<u>7,308.90</u>
			<u>-28,342.45</u>
		<u>0.00</u>	

January 2025

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

Voluntary Income				

G001 Donations received	52.50		216.08	
		52.50		216.08 ✓
Activities for Generating Funds				

G050 Assoc dinner inc [not for use]	0.00		0.00	
		0.00		0.00
Investment Income				

G125 Bank interest	14.44		143.50	
G126 CCLA deposit interest	3.95		49.13	
		18.39		192.63 ✓
Income Resources from Charitable Activiti				

Trading Income				
G150 Subscriptions - general	3,654.00		3,846.00	
G151 Subs - One Day's Pay Scheme	918.74		11,006.76	
G222 Association weekend income	0.00		1,035.00	
		4,572.74		15,887.76
Other Income				

Non Primary Purpose Trading Income				
G300 Other income	0.00		0.00	
		0.00		0.00
Internal Transfers In				

G400 GPF 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 CCLA	11,195.93		23,678.58	
G461 Unrealised gain CCLA Blackett	7,919.32		16,748.79	
G463 Unrealised gain Embark	4,640.57		16,832.04	
		23,755.82		57,259.41
GPF Total Income		28,399.45		73,555.88

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 Bank charges	0.00	0.00
G501 Investment management costs	0.00	0.00
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading costs	0.00	0.00
G605 NMA Memorial day [not for use]	0.00	0.00
G615 Hospitality	0.00	1,243.23 ✓
G622 Association weekend costs	0.00	2,104.35 ✓
G623 Regional lunch costs	0.00	2,018.23 ✓
G633 Journal costs	7,256.90	7,256.90 ✓
G634 Jnl Suppl costs [do not use]	-7,251.90	0.00
G641 Publicity	0.00	580.00 ✓
G642 Website costs	0.00	222.00 ✓
	5.00	13,424.71 ✓
<u>Governance Costs</u>		
G750 Postage	0.00	0.00
G751 Stationery	0.00	17.99 ✓
G752 Insurance	0.00	601.64 ✓
G753 Trustees expenses	0.00	0.00
G754 Honorarium (Assoc'n Secretary)	0.00	2,000.00 ✓
G756 Property valuation costs	0.00	0.00
	0.00	2,619.63 ✓
<u>Grants and Donations</u>		
G770 Grants - general	0.00	1,000.00 ✓
G773 Grants - UK charities	0.00	130.70 ✓
G775 Welfare/benevolent payments	0.00	0.00
G776 Presentations	52.00	447.20 ✓
	52.00	1,577.90 ✓
<u>Other Costs</u>		
<u>Non Primary Trading Costs</u>		
	0.00	0.00
	0.00	0.00
<u>Internal Transfers Out</u>		
G900 GPF transfers out	0.00	0.00
	0.00	0.00
<u>Unrealised Losses on Investments</u>		
G950 Unrealised loss CCLA	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
G951 Unrealised loss CCLA Blackett	0.00	0.00	
G953 Unrealised loss Embark	0.00	0.00	
		0.00	0.00
GPF Total Expenditure	----- 57.00	----- 17,622.24 ✓	
GPF Income Over Expenditure	----- 28,342.45	----- 55,933.64	

	<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 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Investment Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R001 Benevolent Fund	918.73	11,006.69
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	918.73	11,006.69 ✓
Other Incoming Resources		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Total Income excluding transfers	918.73	11,006.69

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
Investment Management Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Charitable Activities		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Governance Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Grants and Donations		
R001 Benevolent Fund	200.00	13,975.30
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	200.00	13,975.30 ✓
Other Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	200.00	13,975.30
Internal Transfers		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 Association weekend	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	718.73	-2,968.61 ✓

	<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
	-----	-----

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
Sheldon Ltd	Accommodation and meals for 'Leaving Well' pilot programme	1	£1,000.00
RBL Poppy Appeal	Field of Remembrance 2024	1	£130.70
Total grants to institutions		1	£1,130.70

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
As approved by the Trustees	8	£13,975.30
	8	£13,975.30

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.

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

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
Benevolent Fund	145,214.94	0.00	2,968.61	0.00	0.00	142,246.33
Ida Blakett Charitable fund	124,545.73	0.00	0.00	0.00	0.00	124,545.73
Royal Army Temperance Association	9,164.53	0.00	0.00	0.00	0.00	9,164.53

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD
Ida Blackett Charitable fund	Originally set up to fund the equipping of Anglican Garrison churches in Aldershot and extended to include Anglican Garrison churches in Germany. There are restrictions on this account relating to furnishing Garrison churches and helping Army Chaplains in necessitous circumstances.
Royal Army Temperance Association	Originally established to advise 'the temperance among soldiers 'of the lower orders'. Restrictions have been changed with Charities Commission permission to make the objectives in line with the Association fund. Agreed at Trustees meeting in April 2023 that this fund should be used for any Adventurous Training grants.

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, pictures, pipe organ, silverware, miscellaneous items, 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.

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



Revd Amy Walters

Name

Date: 12 MAR 25

Account Holder

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 Association; 259297

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)	Rules as amended on the 14 th October 2011
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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	Trustees are selected as per instructions contained in the Association Rules dated the 14th October 2011 at para 6.
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Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
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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	The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
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Summary of main achievements of the Charity during the year	The regional activities of the Association, in Scotland, Northern Ireland and the south of England took place, along with a residential event at the Armed Forces Chaplaincy Centre at the Defence Academy in Shrivenham, at which the Association's AGM was held. Grants have been made by the Association in respect of particular needs of retired as well as serving chaplains. In addition, funds have also been made available to support and develop the chaplains in the regular and reserve service.
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Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
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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	No financial reserves policy is held within the governing document.
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Investments selection policy and performance of those investments.	Investments are held with CCLA and Embark (formerly Sterling) and are deemed medium risk. The war in Ukraine, Israel and the Middle-East have all had an adverse effect on investment performance in many sectors. However, despite that, the CCLA investments have shown a 9.7% increase since the start of the year and the Embark (now Scottish Widows) has shown a 13.5% increase in value.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Ex officio trustees: The Chaplain General – Revd Canon Michael David Parker KHC (<i>Managing Trustee</i>); The Deputy Chaplain General – Revd David Barrett KHC <i>till 5 Jan 25</i> ; Revd Antony Feltham-White OBE KHC <i>from 6 Jan 25</i> . Elected trustees: Col (ret'd) Tim Purdon; Revd Stephen Alastair Blakey; Revd Canon William Grant Ashton <i>till 21 Jul 24</i> ; Revd Dr David Hart <i>till 21 Jul 24</i> ; Revd Dr James Francis <i>till 14 Jan 25</i> ; Revd Jeremy Peter Hellier; Mrs Domini Barrett; Revd Richard Gordon Meikle <i>from 26 Mar 24</i> ; Revd Timothy Flowers <i>from 15 Apr 24</i> ; Revd Simon Rowlands <i>from 15 Apr 24</i> ; Revd Patrick Cable <i>from 21 Jul 24</i> ; Ven Canon Stephen John Herbert Dunwoody <i>from 14 Jan 25</i> .
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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 be more effective in the performance of 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 activity the charity should undertake.)</p>
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Additional comments (include any declarations which were not correct (Pg 8/9)):

Signature 

Name Revd Michael Parker

Date: 12 MARCH '25

Appointment Chaplain General

Internal Audit Board Report

RACHD Association Accounts Year Ended 31 January 2025

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.

Signature

Richard J. Begg

Name

Richard Begg (Revd.)

Date:

21 March 2025

Appointment

President of the Audit Board

CHAPS – RACHD ASSOCIATION FUND

SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

1. **Direction 1: Check whether the charity is eligible to have an independent examination.** I've used the guidance summary at Annex C to Chapter 21 of ACSO 3354 to ensure independent examination by the Comd/SO2 SPS is authorised.
2. **Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.** I declare that I have not acted as IA or had any other involvement in the day to day running of a service fund (e.g., in a previous assignment) within the last three years.
3. **Direction 3: Record your independent examination.** A record of associated documents used for this audit is being stored along with the report and accounts.
4. **Direction 4: Plan your independent examination.** As the examiner I obtained the relevant constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems prior to conducting my examination.
5. **Direction 5: Check that accounting records are kept to the to the required standard.**
 - a. As the examiner I satisfied myself that all relevant PAXTON+/AB 397 accounting records and subsidiary books are maintained and up to date, including an examination of transactions carried within the fund during the fund's last G1 audit.
 - b. I have checked that the 6-monthly FM/Trustee internal financial controls checklist (British Army) was completed (see Annex B to Chapter 2 of these regulations).
6. **Direction 6: Check that the accounts are consistent with the accounting record.** As the IE I examined the final accounts to ascertain if they revealed any unusual items, unexpected fluctuations or inconsistencies.
7. **Direction 7: Check that the Charity is operated in line with the accrual's basis of accounting.** The accounts are prepared on an accrual's basis, and the relevant checks have been made to confirm that the charity accounting complies with the accrual's method of accounting. Wherever deviation may exist, guidance was provided to the MT and are recorded within this report.
8. **Direction 8. Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of funds held and in the preparation of the accounts.** I have checked:
 - a. The general accounting policies of the service fund have been agreed with the Charity Commission and are listed in the AF N1514.
 - b. Any significant income expectations listed in the Managing Trustee's Financial Reviews in previous accounting periods are noted and their continued receipt considered against future planned expenditure where appropriate.
 - c. I checked that separate funds of the charity have been correctly accounted for and reported correctly in the accounts.
 - d. I checked to ensure that no material breach of trust has taken place in the use of charitable funds in the reporting period e.g., use of monies in a restricted fund for a purpose outside of the restriction.

9. **Direction 9. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accrual's basis, check whether the trustees have assessed the charity's position as a going concern when approving the accounts.**

- a. The IE should consider if the service fund remains viable for future accounting periods.
- b. Consider the worth of the service fund over the periods of previous AF N1514s – Consider if the worth of the fund reduced over an extended period.
- c. I've considered the worth of the service fund over the periods of previous AF N1514s and assessed if the worth of the fund reducing over an extended period.
- d. Debtors and Creditors have been examined and guidance provided to FM where necessary.

10. **Direction 10. Check the form and content of the account.** I have:

- a. The service fund accounts and AF N1514 complies with SORP and the minimum accounting standard required (SOFA, balance Sheet and completed notes to the accounts).
- b. Checked for the correct completion of the AF N1514.

11. **Direction 11. Direction 11 directs independent examiners to identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

- a. Any follow up action or request for further explanation can be found at paragraph 13 below.

12. **Direction 12: I have compared the trustees' annual report with the Accounts.**

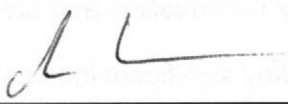
Comments

13. The IA comments are noted. I have the following comments, some of which requires action:

- a. There has been no movement in majority of the restricted funds.
- b. There is an excessive balance on the restricted fund. MT to review subscriptions and or grants within the fund.
- c. Cashflow is tied up in restricted funds. MT to scrutinise.

Date: 20 OCT 25

Independent Examiner's
Signature



Name:

Maj S Kamble AGC(SPS)

Appointment:

SO2 SPS HQ SE

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales - Charity number 259297

Accounts

**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 CHAPS(A)
 Address Zone 2Z, Second Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT
 In respect of the RACHD Association Fund/Charity
 Charity Commission/Regulator registered number 259297
 For the period from 01/02/2023 to 31/01/2024

Managing Trustee(s) during the period:

From	1 Feb 23	to	31 Jan 24	Name	Revd Michael Parker
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 23	to	14 Jun 23	Name	Revd Dr S Paul Swinn
From	15 Jun 23	to	8 Aug 23	Name	Revd Matthew Coles
From	9 Aug 23	to	21 Jan 24	Name	Revd Dr S Paul Swinn
From	22 Jan 24	to	31 Jan 24	Name	Revd Dr Matthew Coles

The Internal Audit Board consists of:

President	Revd Kevin Jones				
Member					
Member					
Member					
Assembled at	Army HQ, Andover			On	26 Mar 24
By Order of	CG				

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
		0	0
Total grants to institutions		0	0

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
See nominal lists attached	8	£10053.95
	8	£10053.95

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	482284.10
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)	55022.19
Carrying value (market value) at end of year	537306.29

Breakdown of Market Values at

<u>Year End</u>	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	258380.99	278925.20	0.00	537306.19	
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	258380.99	278925.20	0.00	537306.19	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
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
None		
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
Benevolent Fund	134159.17	11055.77	0.00	0.00	0.00	145214.94
Ida Blackett Charitable fund	124545.73	0.00	0.00	0.00	0.00	124545.73
Royal Army Temperance Association	9364.53	0.00	200.00	0.00	0.00	9164.53

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD
Ida Blackett Charitable fund	Originally set up to fund the equipping of Anglican Garrison churches in Aldershot and extended to include Anglican Garrison churches in Germany
Royal Army Temperance Association	Originally established to advise 'the temperance among soldiers 'of the lower orders'.

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, pictures, pipe organ, silverware, miscellaneous items, 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



Revd Dr Matthew Coles

Name

Date: 26.03.24

Account Holder

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 Association; 259297

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)	Rules as amended on the 14 th October 2011
--	---

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

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

Trustee selection method	Trustees are selected as per instructions contained in the Association Rules dated the 14th October 2011 at para 6.
-----------------------------	---

Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
-----------------------------------	---

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
Summary of main achievements of the Charity during the year	The regional activities of the Association, in Scotland, Northern Ireland and the south of England took place, along with a residential event at the Armed Forces Chaplaincy Centre at the Defence Academy in Shrivenham, at which the Association's ASGM was held. The AGM approved some minor changes to the rules of the Association so as to admit serving regular chaplains among the trustees. Grants have been made by the Association in respect of particular needs of retired as well as serving chaplains. In addition, funds have also been made available to support and develop the chaplains in the regular and reserve service.

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

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
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The Managing Trustee should give in their report a description of the following policies:

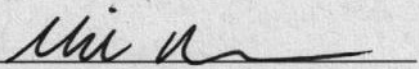
- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the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

Financial reserves policy	No financial reserves policy is held within the governing document.
Investments selection policy and performance of those investments.	Investments are held with CCLA and Embark (formerly Sterling) and are deemed medium risk. The war in Ukraine, Israel and the Middle-East have all had an adverse effect on investment performance in many sectors. However, despite that, the CCLA investments have shown a 12.3% increase since the start of the year and the Embark (now Scottish Widows) has shown a 8.6% increase in value.

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

Managing Trustee's name/trustees' names	Rev Michael Parker QHC, Revd David Barrett, Rev Dr David Hart, Lt Col (Retd) Tim Purdon, Rev Stephen Blakey, Rev Jeremy Hellier, Rev James Francis, Canon William Grant Ashton, Revd Simon Rowlands. Mrs Domini Barrett became a new Trustee.
Serious Incidents	None
Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to be more effective in the performance of 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 activity the charity should undertake.)</p>

Additional comments (include any declarations which were not correct (Pg 8/9)):

Signature 

Name Revd Michael Parker

Date: 26 MAR '24

Appointment Chaplain General

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name Revd Kevin Jones

Appointment President

Date: _____

Internal Audit Board Report

RACHD Association Accounts Year Ended 31 January 2024

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 observations are as follows:
 - (i) Account Holder Monthly Check Sheet. The Account Holder/Trustee Internal Financial Control checklist should be completed on a 6 monthly basis. This was last signed as completed on 19 April 2023 and is therefore overdue.
 - (ii) Nominal Account Codes. These should be reviewed every 2 years to identify and delete obsolete codes and to amalgamate account codes that overlap where only one is necessary.

Signature Kevin P Jones

Name Kevin Jones (Revd.)

Date: 26 MAR 2024

Appointment President of the Audit Board

January 2024

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

0.00	CAPITAL PROPERTY	0.00
215,494.92	CCLA INVESTMENT	241,987.63
114,361.21	Embark INVESTMENT	124,151.36
152,427.97	CCLA INVESTMENT (IDA BLACKETT)	171,167.30
482,284.10	Total Fixed Assets	537,306.29
	-----	-----
	Current Assets	

27,193.22	Current bank account	21,652.92
923.62	CCLA DEPOSIT	968.30
0.00	CASH	0.00
0.00	Debtors	0.00
0.00	OPENING STOCK ON HAND	0.00
28,116.84	Total Current Assets	22,621.22
	-----	-----
510,400.94	Total Assets	559,927.51
	-----	-----
	Liabilities	

0.00	Creditors	0.00
4.71	VAT control	4.71
0.00	VAT payable	0.00
(4.71)	Total Liabilities	(4.71)
	-----	-----
510,396.23	Total Assets Minus Liabilities	559,922.80
	-----	-----
	Total Funds	

268,069.43	Total Restricted Funds	278,925.20
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
242,326.80	Accumulated Trading & GPF	280,997.60
	-----	-----
510,396.23	Total Funds	559,922.80

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

	Designated Funds	

0.00		0.00
	Restricted Funds	

134,159.17	Benevolent Fund	145,214.94
124,545.73	Ida Blackett Charitable Fund	124,545.73
9,364.53	Royal Army Temperance Assoc'n	9,164.53
0.00	RACHD Centenary Summer Event	0.00
0.00	Ebor regional lunch	0.00
0.00	RACHD Memorial Day NMA	0.00
0.00	Association AGM 2023	0.00
0.00	ARITC CPD Dinner Night 2023	0.00
-----		-----
268,069.43		278,925.20
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	

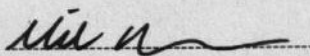
0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
(82,434.39)	General Purpose Fund surplus	38,670.80
-----		-----
(82,434.39)	Trading & GPF surplus	38,670.80
324,761.19	Balance at last balance sheet	242,326.80
-----		-----
242,326.80	Accumulated Trading & GPF	280,997.60
-----		-----
510,396.23	Grand total	559,922.80
-----		-----

Signature of A/C Holder/Fund Manager



Date 26.03.24

Signature of Managing Trustee



Date 26 MAR '24

Statement of Financial Activities as at 31/01/2024

Paxton+

Page 1 of 1

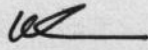
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CHAPS (Army)

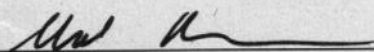
RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	10.00	0.00	0.00	10.00	0.00
Activities for Generating Funds	100.00	0.00	0.00	100.00	1,985.00
Investment Income	324.33	0.00	0.00	324.33	63.69
Income Resources from Charitable Activities	15,082.31	11,055.77	0.00	26,138.08	27,177.59
Other Incoming Resources	90.00	0.00	0.00	90.00	250.00
Total Incoming Resources	15,606.64	11,055.77	0.00	26,662.41	29,476.28
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	-10.93
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	14,285.12	0.00	0.00	14,285.12	15,616.09
Governance Costs	2,091.39	0.00	0.00	2,091.39	2,000.00
Grants and Donations	10,353.95	200.00	0.00	10,553.95	63,754.46
Other Costs	5,227.57	0.00	0.00	5,227.57	2,265.94
Total Resources Expended	31,958.03	200.00	0.00	32,158.03	83,625.56
Net Incoming/Outgoing Resources Before Transfers	-16,351.39	10,855.77	0.00	-5,495.62	-54,149.28
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	-16,351.39	10,855.77	0.00	-5,495.62	-54,149.28
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	55,022.19	0.00	0.00	55,022.19	-16,936.04
Net Movement in Funds	38,670.80	10,855.77	0.00	49,526.57	-71,085.32
Reconciliation of Funds					
Total funds brought forward from previous year	242,326.80	268,069.43	0.00	510,396.23	
Total funds carried forward	280,997.60	278,925.20	0.00	559,922.80	

Date 26.03.24

Account Holder Signature 

Date 26 MAR 24

Managing Trustee Signature 

January 2024

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

Voluntary Income				

G001 Donations received	0.00	0.00	10.00	10.00
Activities for Generating Funds				

G050 ASSOCIATION DINNER INCOME	0.00	0.00	100.00	100.00
Investment Income				

G125 Bank Interest	22.43		279.65	
G126 CCLA Deposit Interest	16.48		44.68	
		38.91		324.33
Income Resources from Charitable Activities				

Trading Income	0.00		0.00	
G150 SUBS CURRENT MEMBERS	3,786.50		4,026.50	
G151 SUBS ODPS	923.89		11,055.81	
G152 GIFT AID	0.00		0.00	
		4,710.39		15,082.31
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G301 OTHER INCOME	0.00		90.00	
G302 INSURANCE CONTRIBUTION	0.00		0.00	
G310 BOOK ROYALTY INCOME	0.00		0.00	
		0.00		90.00
Internal Transfers In				

		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

G460 UNREALISED GAIN CCLA	15,755.90		26,492.71	
G461 UNREALISED GAIN EMBARK	5,734.57		9,790.15	
G462 UNREALISED GAIN CCLA (IDA BL)	11,144.76		18,739.33	
		32,635.23		55,022.19
GPF Total Income		37,384.53		70,628.83

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 BANK CHARGES	0.00	0.00
G501 INVESTMENT MANAGEMENT COST	0.00	0.00
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
<u>Trading costs</u>		
G600 ASSOCIATION DINNER COSTS	0.00	0.00
G601 ASSOCIATION REUNION COSTS	0.00	353.28
G602 JOURNAL COSTS	0.00	9,647.03
G604 MEMORIAL DEDICATION COSTS	0.00	0.00
G605 NMA Memorial day costs	0.00	4,284.81
G610 SUBS REFUNDS	0.00	0.00
	0.00	14,285.12
<u>Governance Costs</u>		
G750 JOURNAL POSTAGE	0.00	0.00
G751 STATIONERY	0.00	91.39
G753 PROPERTY VALUATION COSTS	0.00	0.00
G754 ASSOC'N SECRETARY HONORARIUM	0.00	2,000.00
	0.00	2,091.39
<u>Grants and Donations</u>		
G770 GRANTS OTHER	0.00	10,053.95
G771 BENEVOLENT FUND WELFARE	0.00	0.00
G772 CHARITY DONATIONS	0.00	300.00
G773 FUNERAL DONATIONS	0.00	0.00
G774 BENEVOLENT FLOWERS	0.00	0.00
G775 PRESENTATIONS	0.00	0.00
	0.00	10,353.95
<u>Other Costs</u>		
<u>Non Primary Trading Costs</u>		
G800 HOSPITALITY AND TRAVEL	0.00	1,565.74
G801 INSURANCE	0.00	636.11
G802 TRUSTEES EXPENSES	0.00	550.59
G803 Regional Lunches	0.00	1,881.25
G807 WEBSITE COSTS	420.00	420.00
G810 Other costs	0.00	173.88
	420.00	5,227.57
<u>Internal Transfers Out</u>		
	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Unrealised Losses on Investments		

G950 LOSS ON INVESTMENT CCLA	0.00	0.00
G951 LOSS ON EMBARK INVESTMENT	0.00	0.00
G952 LOSS ON INVESTMNT CCLA (IDA B)	0.00	0.00
	0.00	0.00
	-----	-----
GPF Total Expenditure	420.00	31,958.03
	-----	-----
GPF Income Over Expenditure	36,964.53	38,670.80
	-----	-----

	<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 Benevolent Fund	0.00	0.00
R002 Ida Blakett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blakett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
Investment Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blakett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

R001 Benevolent Fund	923.88	11,055.77
R002 Ida Blakett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	923.88	11,055.77
Other Incoming Resources		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blakett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00

	<u>Turnover this month</u>		<u>Turnover year to date</u>
R008 ARITC CPD Dinner Night 2023	0.00	0.00	0.00
		-----	-----
Total Income excluding transfers		923.88	11,055.77

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
<u>Costs of Generating Funds</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
<u>Charitable Activities</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
<u>Governance Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
<u>Grants and Donations</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	200.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	200.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Other Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	200.00
<u>Internal Transfers</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
R006 RACHD Memorial Day NMA	0.00	0.00
R007 Association AGM 2023	0.00	0.00
R008 ARITC CPD Dinner Night 2023	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	923.88	10,855.77

	<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 Activities		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

CHAPS (Army)

	<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 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

CHAPS (Army)

	<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
	-----	-----

CHAPS(A) – RChD Association

SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

1. **Direction 1: Check whether the charity is eligible to have an independent examination.** I've used the guidance summary at para 2114 of the SFRs to ensure independent examination by the Comd/SO2 SPS is authorised.
2. **Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.** I declare that I have not acted as IA or had any other involvement in the day to day running of a service fund (e.g., in a previous assignment) within the last three years.
3. **Direction 3: Record your independent examination.** A record of associated documents used for this audit is being stored along with the report and accounts.
4. **Direction 4: Plan your independent examination.** As the examiner I obtained the relevant constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems prior to conducting my examination.
5. **Direction 5: Check that accounting records are kept to the to the required standard.**
 - a. As the examiner I satisfied myself that all relevant PAXTON+/AB 397 accounting records and subsidiary books are maintained and up to date, including an examination of transactions carried within the fund during the fund's last G1 audit.
 - b. I have checked that the 6-monthly FM/Trustee internal financial controls checklist (British Army) was completed (see Annex B to Chapter 2 of these regulations).
6. **Direction 6: Check that the accounts are consistent with the accounting record.** As the IE I examined the final accounts to ascertain if they revealed any unusual items, unexpected fluctuations or inconsistencies.
7. **Direction 7: Check that the Charity is operated in line with the accruals basis of accounting.** The accounts are prepared on an accruals basis and the relevant checks have been made to confirm that the charity accounting complies with the accruals method of accounting. Wherever deviation may exist, guidance was provided to the MT and are recorded within this report.
8. **Direction 8. Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of funds held and in the preparation of the accounts.** I have checked:
 - a. The general accounting policies of the service fund have been agreed with the Charity Commission and are listed in the AF N1514.
 - b. Any significant income expectations listed in the Managing Trustee's Financial Reviews in previous accounting periods are noted and their continued receipt considered against future planned expenditure where appropriate.
 - c. I checked that separate funds of the charity have been correctly accounted for and reported correctly in the accounts.
 - d. I checked to ensure that no material breach of trust has taken place in the use of charitable funds in the reporting period e.g., use of monies in a restricted fund for a purpose outside of the restriction.

9. **Direction 9. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.**

- a. The IE should consider if the service fund remains viable for future accounting periods.
- b. Consider the worth of the service fund over the periods of previous AF N1514s – Consider if the worth of the fund reduced over an extended period.
- c. I've considered the worth of the service fund over the periods of previous AF N1514s and assessed if the worth of the fund reducing over an extended period.
- d. Debtors and Creditors have been examined and guidance provided to FM where necessary.

10. **Direction 10. Check the form and content of the account. I have:**

- a. The service fund accounts and AF N1514 complies with SORP and the minimum accounting standard required (SOFA, balance Sheet and completed notes to the accounts).
- b. Checked for the correct completion of the AF N1514.

11. **Direction 11. Direction 11 directs independent examiners to identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

- a. Any follow up action or request for further explanation can be found at paragraph 13 below.

12. **Direction 12: I have compared the trustees' annual report with the Accounts.**


Comments

13. The IA comments are noted. I have the following comments, some of which requires action:

- a. No comments

Date: 17 Sep 2024

Independent Examiner's
Signature



Name:

Maj SP Adcock AGC(SPS)

Appointment:

SO2 SPS, HQ Southeast

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales - Charity number 259297

Accounts

**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 CHAPS(A)

Address Zone 2Z, Second Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association Fund/Charity

Charity Commission/Regulator registered number 259297

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 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: 06/02/2023

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	220.00
Activities for Generating Funds	1,985.00	0.00	0.00	1,985.00	20.00
Investment Income	63.69	0.00	0.00	63.69	5.25
Income Resources from Charitable Activities	15,828.52	11,349.07	0.00	27,177.59	29,558.69
Other Incoming Resources	250.00	0.00	0.00	250.00	544.60
Total Incoming Resources	18,127.21	11,349.07	0.00	29,476.28	30,348.54
Resources Expended Cost of Generating Funds					
Investment Management Costs	-10.93	0.00	0.00	-10.93	35.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	15,616.09	0.00	0.00	15,616.09	8,875.08
Governance Costs	2,000.00	0.00	0.00	2,000.00	2,015.00
Grants and Donations	63,754.46	0.00	0.00	63,754.46	10,646.14
Other Costs	2,265.94	0.00	0.00	2,265.94	2,450.37
Total Resources Expended	83,625.56	0.00	0.00	83,625.56	24,021.59
Net Incoming/Outgoing Resources Before Transfers	-65,498.35	11,349.07	0.00	-54,149.28	6,326.95
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	-65,498.35	11,349.07	0.00	-54,149.28	6,326.95
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	-16,936.04	0.00	0.00	-16,936.04	60,179.89
Net Movement in Funds	-82,434.39	11,349.07	0.00	-71,085.32	66,506.84
Reconciliation of Funds					
Total funds brought forward from previous year	324,761.19	256,720.36	0.00	581,481.55	
Total funds carried forward	242,326.80	268,069.43	0.00	510,396.23	

Date 15 Jun 23

Account Holder Signature

Paul Surin

Date 12 JUL 23

Managing Trustee Signature

Neil N

January 2023

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

0.00	CAPITAL PROPERTY	0.00
246,026.94	CCLA INVESTMENT	215,494.92
113,922.65	Embark INVESTMENT	114,361.21
159,270.55	CCLA INVESTMENT (IDA BLACKETT)	152,427.97
519,220.14	Total Fixed Assets	482,284.10
	-----	-----
	Current Assets	

61,351.38	Current bank account	27,193.22
914.74	CCLA DEPOSIT	923.62
0.00	CASH	0.00
0.00	Debtors	0.00
0.00	OPENING STOCK ON HAND	0.00
62,266.12	Total Current Assets	28,116.84
581,486.26	Total Assets	510,400.94
	-----	-----
	Liabilities	

0.00	Creditors	0.00
4.71	VAT control	4.71
0.00	VAT payable	0.00
(4.71)	Total Liabilities	(4.71)
581,481.55	Total Assets Minus Liabilities	510,396.23
	-----	-----
	Total Funds	

256,720.36	Total Restricted Funds	268,069.43
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
324,761.19	Accumulated Trading & GPF	242,326.80
581,481.55	Total Funds	510,396.23
	-----	-----

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

	Designated Funds	

0.00		0.00
	Restricted Funds	

122,810.10	Benevolent Fund	134,159.17
124,545.73	Ida Blackett Charitable Fund	124,545.73
9,364.53	Royal Army Temperance Assoc'n	9,364.53
0.00	RACHD Centenary Summer Event	0.00
0.00	Ebor regional lunch	0.00
-----		-----
256,720.36		268,069.43
	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
54,421.29	General Purpose Fund surplus	(82,434.39)
-----		-----
54,421.29	Trading & GPF surplus	(82,434.39)
270,339.90	Balance at last balance sheet	324,761.19
-----		-----
324,761.19	Accumulated Trading & GPF	242,326.80
-----		-----
581,481.55	Grand total	510,396.23
-----		-----

Signature of A/C Holder/Fund Manager

Paul Scovini

Date 15 Jun 23

Signature of Managing Trustee

Neil R

Date 12 Jul 23

CHAPS (Army)

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>
B100	CAPITAL PROPERTY	0.00	0.00
B300	CCLA INVESTMENT	215,494.92	-30,532.02
B301	Embark INVESTMENT	114,361.21	438.56
B302	CCLA INVESTMENT (IDA BLACKETT)	152,427.97	-6,842.58
B400	OPENING STOCK ON HAND	0.00	0.00
B500	Debtors	0.00	0.00
B650	Current bank account	27,193.22	-34,158.16
B651	CCLA DEPOSIT	923.62	8.88
B680	CASH	0.00	0.00
B700	Creditors	0.00	0.00
B750	VAT control	-4.71	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-324,761.19	-54,421.29
R001	Benevolent Fund	-134,159.17	-11,349.07
R002	Ida Blackett Charitable Fund	-124,545.73	0.00
R003	Royal Army Temperance Assoc'n	-9,364.53	0.00
R004	RACHD Centenary Summer Event	0.00	0.00
R005	Ebor regional lunch	0.00	0.00
		510,400.94	447.44
		-592,835.33	-137,303.12
		<u>-82,434.39</u>	<u>-136,855.68</u>

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Donations received	0.00	0.00
G050	ASSOCIATION DINNER INCOME	-1,985.00	0.00
G125	Bank Interest	-54.81	-15.83
G126	CCLA Deposit Interest	-8.88	-4.81
G150	SUBS CURRENT MEMBERS	-4,479.50	-3,999.50
G151	SUBS ODPS	-11,349.02	-930.52
G152	GIFT AID	0.00	0.00
G301	OTHER INCOME	-250.00	-250.00
G302	INSURANCE CONTRIBUTION	0.00	0.00
G310	BOOK ROYALTY INCOME	0.00	0.00
G460	UNREALISED GAIN CCLA	-2,487.53	-2,487.53
G461	UNREALISED GAIN EMBARC	-1,653.55	-1,653.55
G462	UNREALISED GAIN CCLA (IDA BL)	-1,759.52	-1,759.52
G500	BANK CHARGES	-10.93	0.00
G501	INVESTMENT	0.00	0.00
G600	MANAGEMENT COSTS ASSOCIATION DINNER COSTS	4,226.76	0.00
G601	ASSOCIATION REUNION COSTS	0.00	0.00
G602	JOURNAL COSTS	11,389.33	0.00
G604	MEMORIAL DEDICATION COSTS	0.00	0.00
G610	SUBS REFUNDS	0.00	0.00
G750	JOURNAL POSTAGE	0.00	0.00
G751	STATIONERY	0.00	0.00
G753	PROPERTY VALUATION COSTS	0.00	0.00
G754	ASSOC'N SECRETARY HONORARIUM	2,000.00	0.00
G770	GRANTS OTHER	63,754.46	1,800.00
G771	BENEVOLENT FUND WELFARE	0.00	0.00
G772	CHARITY DONATIONS	0.00	0.00
G773	FUNERAL DONATIONS	0.00	0.00
G774	BENEVOLENT FLOWERS	0.00	0.00
G775	PRESENTATIONS	0.00	0.00
G800	HOSPITALITY AND TRAVEL	0.00	0.00
G801	INSURANCE	621.11	0.00
G802	REVERENDS EXPENSES	364.73	0.00

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G803	Regional Lunches	810.50	0.00
G807	WEBSITE COSTS	420.00	420.00
G810	Other costs	49.60	0.00
G950	LOSS ON INVESTMENT CCLA	13,019.55	0.00
G951	LOSS ON STERLING INVESTMENT	1,214.99	0.00
G952	LOSS ON INVESTMNT CCLA (IDA B)	8,602.10	0.00
TX01	ASSOCIATION REUNION INCOME	0.00	0.00
TX02	MEMORIAL DEDICATION INCOME	0.00	0.00
TX03	PROFIT ON SALE OF PROPERTY	0.00	0.00
TX04	OTHER INCOME	0.00	0.00
TX05	PROPERTY REPAIRS	0.00	0.00
TX06	NMA MAINTENANCE	0.00	0.00
TX07	AUDIT FEES	0.00	0.00
TX08	DEBTOR W/OFF	0.00	0.00
TX09	STOCK WRITE OFF	0.00	0.00
TX10	RACHD CENTENARY FEB EVENT	0.00	0.00
TX11	OPENING TRADING STOCK	0.00	0.00
TX12	TRADING STOCK PURCHASES/RETURN	0.00	0.00
TX13	CLOSING TRADING SALES	0.00	0.00
TX14	WRITE OFFS	0.00	0.00
TX15	DISPOSALS AT COST	0.00	0.00
TX16	TRADING EXPENSES	0.00	0.00
TX17	STOCK SALES	0.00	0.00
TX18	Sales discounts given	0.00	0.00
TX19	Purchase discounts taken	0.00	0.00
		106,473.13	-24,038.74
		<u>82,434.39</u>	<u>2,220.00</u>
			<u>-8,881.26</u>
		<u>0.00</u>	

CHAPS (Army)

January 2023

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

Voluntary Income		

G001 Donations received	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

G050 ASSOCIATION DINNER INCOME	0.00	1,985.00
	0.00	1,985.00
Investment Income		

G125 Bank Interest	15.83	54.81
G126 CCLA Deposit Interest	4.81	8.88
	20.64	63.69
Income Resources from Charitable Activities		

Trading Income		
G150 SUBS CURRENT MEMBERS	3,999.50	4,479.50
G151 SUBS ODPS	930.52	11,349.02
G152 GIFT AID	0.00	0.00
	4,930.02	15,828.52
Other Income		

Non Primary Purpose Trading Income		
G301 OTHER INCOME	250.00	250.00
G302 INSURANCE CONTRIBUTION	0.00	0.00
G310 BOOK ROYALTY INCOME	0.00	0.00
	250.00	250.00
Internal Transfers In		

	0.00	0.00
Gains on Revaluation of Fixed Assets		

	0.00	0.00
Unrealised Gains on Investment Assets		

G460 UNREALISED GAIN CCLA	2,487.53	2,487.53
G461 UNREALISED GAIN EMBARK	1,653.55	1,653.55
G462 UNREALISED GAIN CCLA (IDA BL)	1,759.52	1,759.52
	5,900.60	5,900.60
GPF Total Income	11,101.26	24,027.81

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
<u>Expenditure</u>			
<u>Investment Management Costs</u>			
G500 BANK CHARGES	0.00	-10.93	
G501 INVESTMENT MANAGEMENT COST	0.00	0.00	
	0.00		-10.93
<u>Costs of Generating Funds</u>			
	0.00		0.00
<u>Charitable Activities</u>			
<u>Trading costs</u>			
G600 ASSOCIATION DINNER COSTS	0.00	4,226.76	
G601 ASSOCIATION REUNION COSTS	0.00	0.00	
G602 JOURNAL COSTS	0.00	11,389.33	
G604 MEMORIAL DEDICATION COSTS	0.00	0.00	
G610 SUBS REFUNDS	0.00	0.00	
	0.00		15,616.09
<u>Governance Costs</u>			
G750 JOURNAL POSTAGE	0.00	0.00	
G751 STATIONERY	0.00	0.00	
G753 PROPERTY VALUATION COSTS	0.00	0.00	
G754 ASSOC'N SECRETARY HONORARIUM	0.00	2,000.00	
	0.00		2,000.00
<u>Grants and Donations</u>			
G770 GRANTS OTHER	1,800.00	63,754.46	
G771 BENEVOLENT FUND WELFARE	0.00	0.00	
G772 CHARITY DONATIONS	0.00	0.00	
G773 FUNERAL DONATIONS	0.00	0.00	
G774 BENEVOLENT FLOWERS	0.00	0.00	
G775 PRESENTATIONS	0.00	0.00	
	1,800.00		63,754.46
<u>Other Costs</u>			
<u>Non Primary Trading Costs</u>			
G800 HOSPITALITY AND TRAVEL	0.00	0.00	
G801 INSURANCE	0.00	621.11	
G802 REVERENDS EXPENSES	0.00	364.73	
G803 Regional Lunches	0.00	810.50	
G807 WEBSITE COSTS	420.00	420.00	
G810 Other costs	0.00	49.60	
	420.00		2,265.94
<u>Internal Transfers Out</u>			
	0.00		0.00
<u>Unrealised Losses on Investments</u>			

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

G950 LOSS ON INVESTMENT CCLA	0.00	13,019.55
G951 LOSS ON STERLING INVESTMENT	0.00	1,214.99
G952 LOSS ON INVESTMNT CCLA (IDA B)	0.00	8,602.10
	0.00	22,836.64
	-----	-----
GPF Total Expenditure	2,220.00	106,462.20
	-----	-----
GPF Income Over Expenditure	8,881.26	-82,434.39
	-----	-----

	<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

CHAPS (Army)

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

Voluntary Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Investment Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

R001 Benevolent Fund	930.52	11,349.07
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	930.52	11,349.07
Other Incoming Resources		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Total Income excluding transfers	930.52	11,349.07

CHAPS (Army)

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

Investment Management Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Charitable Activities		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Governance Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Grants and Donations		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Other Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00

CHAPS (Army)

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	930.52	11,349.07

	<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 Activities		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

CHAPS (Army)

	<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 Expenditure	----- 0.00	----- 0.00

CHAPS (Army)

	<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

CHAPS (Army)

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

Investment Management Costs		

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
	-----	-----

Nominal Transaction List

Paxton+

CHAPS (Army)

Nominal account name is G770
 Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow	Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment
G770			GRANTS OTHER							
			Opening balance as at 01/02/2022							
01/02/2022			YE01/02/21			0	10,146.14			
28/02/2022	J		PV 1/22		0000801	1	50,000.00			
28/02/2022	J		PV 2/22		0000802	1	1,500.00			2. Grant to RACHD Museum CIO, re fit-out of new premises
31/03/2022	J		PV 2/22		0000803	1	625.00			- Grant for CG Golf Camp
31/05/2022	J		PV4/22	3	0000809	1	25.46			3. Caledonian lunch grant - £25.46 4. Obituary costs - £375
										3. Grant - Expedition by Rev

Nominal Transaction List

Paxton+

CHAPS (Army)

Date	Type	Shadow	Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment	
04/01/2023	J		PV 14/22		0000850	1 Y	1,800.00			Grant issued to Grampion SSAFA for ██████████ 2nd of 3 payments to be made.	
							63,754.46				
										-10,146.14	
										63,754.46	
							53,608.32				

Closing balance as at 31/01/2023

CHAPS (Army)

Nominal account name is G771

Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment
G771			BENEVOLENT FUND WELFARE				500.00			
01/02/2022			YE01/02/21			0 Y	-500.00			
							0.00			
							0.00			
							-500.00			
							-500.00			

Closing balance as at 31/01/2023

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
RACHD Museum CIO	Fit-out of new premises	1	50000
Total grants to institutions		1	£50000

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
See nominal list attached	9	13754.46
	9	£13754.46

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	519220.14
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	20000.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	(16936.04)
Carrying value (market value) at end of year	482284.10

Breakdown of Market Values at

<u>Year End</u>	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	214214.67	268069.43	0.00	482284.10	
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	214214.67	268069.43	0.00	482284.10	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
	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
None		
	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
Benevolent Fund	122810.10	11349.07	0.00	0.00	0.00	134159.17
Ida Blakett Charitable fund	124545.73	0.00	0.00	0.00	0.00	124545.73
Royal Army Temperance Association	9364.53	0.00	0.00	0.00	0.00	9364.53

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD
Ida Blackett Charitable fund	Originally set up to fund the equipping of Anglican Garrison churches in Aldershot and extended to include Anglican Garrison churches in Germany
Royal Army Temperance Association	Originally established to advise 'the temperance among soldiers 'of the lower orders'.

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, pictures, pipe organ, silverware, miscellaneous items, 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

Date: 15 Jun 23

Account Holder

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 Association; 259297

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)	Rules as amended on the 14 th October 2011
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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.
------------------------	--

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 instructions contained in the Association Rules dated the 14th October 2011 at para 6.
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Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
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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	The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
Summary of main achievements of the Charity during the year	The activities of this year continue to be affected by the COVID-19 lockdowns of 2020. The impact of which was to bring to a halt all face-to-face activity. This year the regional activities in York and Salisbury were restarted. A group of Association members represented the Department at the Remembrance Sunday muster in Whitehall in November 2021, and in July 2022, a Departmental weekend was held at the Armed Forces Chaplaincy Centre, Beckett House, when members were able to visit the newly opened Royal Army Chaplaincy Museum. The Association continues to support members who have particular financial needs as well as providing grant aid to serving chaplains who seek support for activities in which they are participants, or which they are organising as a part of their military ministry. Subscribers received an annual journal which kept members up to date with developments within the Association and RACHD Department.

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

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
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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	No financial reserves policy is held within the governing document.
---------------------------	---

Investments selection policy and performance of those investments.	Investments are held with CCLA and Embark (formerly Sterling) and are deemed medium risk. 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 4.5% decrease in the CCLA investment fund and only a 0.38% increase in the Embark
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	investments. However, both have shown gains in the most recent valuations as the market has begun to stabilise.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Rev Michael Parker QHC, Revd David Barrett, Rev Dr David Hart, Lt Col (Retd) Tim Purdon, Rev Stephen Blakey, Rev Jeremy Hellier, Rev James Francis, Canon William Grant Aston, Revd Simon Rowlands. Ven Clinton Langston QHC and Mrs Deborah Langston are no longer Trustees since March/April 2022.
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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 be more effective in the performance of 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 activity the charity should undertake.)</p>
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Additional comments (include any declarations which were not correct (Pg 8/9)):

Signature 

Name Revd Michael Parker

Appointment Chaplain General

Date: 12 JUL 23

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name Revd Kevin Jones

Date: _____

Appointment President

Internal Audit Board Report

RACHD Association 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 Valuations. These should be recorded at market value at the year end date of 31 January 2023. Currently these are recorded at the date of the last statement received from the Investment Fund Manager. These are the dates of the valuations of the investments on the Balance Sheet:

CCLA	31 December 2022
Embark	09 January 2023
Ida Blackett	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**

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 Association Fund/Charity
 Charity Commission/Regulator registered number 259297
 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 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: 06/02/2023

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	220.00
Activities for Generating Funds	1,985.00	0.00	0.00	1,985.00	20.00
Investment Income	63.69	0.00	0.00	63.69	5.25
Income Resources from Charitable Activities	15,828.52	11,349.07	0.00	27,177.59	29,558.69
Other Incoming Resources	250.00	0.00	0.00	250.00	544.60
Total Incoming Resources	18,127.21	11,349.07	0.00	29,476.28	30,348.54
Resources Expended Cost of Generating Funds					
Investment Management Costs	-10.93	0.00	0.00	-10.93	35.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	15,616.09	0.00	0.00	15,616.09	8,875.08
Governance Costs	2,000.00	0.00	0.00	2,000.00	2,015.00
Grants and Donations	63,754.46	0.00	0.00	63,754.46	10,646.14
Other Costs	2,265.94	0.00	0.00	2,265.94	2,450.37
Total Resources Expended	83,625.56	0.00	0.00	83,625.56	24,021.59
Net Incoming/Outgoing Resources Before Transfers	-65,498.35	11,349.07	0.00	-54,149.28	6,326.95
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	-65,498.35	11,349.07	0.00	-54,149.28	6,326.95
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	-16,936.04	0.00	0.00	-16,936.04	60,179.89
Net Movement in Funds	-82,434.39	11,349.07	0.00	-71,085.32	66,506.84
Reconciliation of Funds					
Total funds brought forward from previous year	324,761.19	256,720.36	0.00	581,481.55	
Total funds carried forward	242,326.80	268,069.43	0.00	510,396.23	

Date 15 Jun 23

Account Holder Signature

Paul Surin

Date 12 JUL 23

Managing Trustee Signature

Neil N

January 2023

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

0.00	CAPITAL PROPERTY	0.00
246,026.94	CCLA INVESTMENT	215,494.92
113,922.65	Embark INVESTMENT	114,361.21
159,270.55	CCLA INVESTMENT (IDA BLACKETT)	152,427.97
519,220.14	Total Fixed Assets	482,284.10
	-----	-----
	Current Assets	

61,351.38	Current bank account	27,193.22
914.74	CCLA DEPOSIT	923.62
0.00	CASH	0.00
0.00	Debtors	0.00
0.00	OPENING STOCK ON HAND	0.00
62,266.12	Total Current Assets	28,116.84
581,486.26	Total Assets	510,400.94
	-----	-----
	Liabilities	

0.00	Creditors	0.00
4.71	VAT control	4.71
0.00	VAT payable	0.00
(4.71)	Total Liabilities	(4.71)
581,481.55	Total Assets Minus Liabilities	510,396.23
	-----	-----
	Total Funds	

256,720.36	Total Restricted Funds	268,069.43
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
324,761.19	Accumulated Trading & GPF	242,326.80
581,481.55	Total Funds	510,396.23
	-----	-----

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

	Designated Funds	

0.00		0.00
	Restricted Funds	

122,810.10	Benevolent Fund	134,159.17
124,545.73	Ida Blackett Charitable Fund	124,545.73
9,364.53	Royal Army Temperance Assoc'n	9,364.53
0.00	RACHD Centenary Summer Event	0.00
0.00	Ebor regional lunch	0.00
-----		-----
256,720.36		268,069.43
	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
54,421.29	General Purpose Fund surplus	(82,434.39)
-----		-----
54,421.29	Trading & GPF surplus	(82,434.39)
270,339.90	Balance at last balance sheet	324,761.19
-----		-----
324,761.19	Accumulated Trading & GPF	242,326.80
-----		-----
581,481.55	Grand total	510,396.23
-----		-----

Signature of A/C Holder/Fund Manager

Paul Ferris

Date 15 Jun 23

Signature of Managing Trustee

Neil R

Date 12 Jul 23

CHAPS (Army)

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>
B100	CAPITAL PROPERTY	0.00	0.00
B300	CCLA INVESTMENT	215,494.92	-30,532.02
B301	Embark INVESTMENT	114,361.21	438.56
B302	CCLA INVESTMENT (IDA BLACKETT)	152,427.97	-6,842.58
B400	OPENING STOCK ON HAND	0.00	0.00
B500	Debtors	0.00	0.00
B650	Current bank account	27,193.22	-34,158.16
B651	CCLA DEPOSIT	923.62	8.88
B680	CASH	0.00	0.00
B700	Creditors	0.00	0.00
B750	VAT control	-4.71	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-324,761.19	-54,421.29
R001	Benevolent Fund	-134,159.17	-11,349.07
R002	Ida Blckett Charitable Fund	-124,545.73	0.00
R003	Royal Army Temperance Assoc'n	-9,364.53	0.00
R004	RACHD Centenary Summer Event	0.00	0.00
R005	Ebor regional lunch	0.00	0.00
		510,400.94	447.44
		-592,835.33	-137,303.12
		<u>-82,434.39</u>	<u>-136,855.68</u>

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Donations received	0.00	0.00
G050	ASSOCIATION DINNER INCOME	-1,985.00	0.00
G125	Bank Interest	-54.81	-15.83
G126	CCLA Deposit Interest	-8.88	-4.81
G150	SUBS CURRENT MEMBERS	-4,479.50	-3,999.50
G151	SUBS ODPS	-11,349.02	-930.52
G152	GIFT AID	0.00	0.00
G301	OTHER INCOME	-250.00	-250.00
G302	INSURANCE CONTRIBUTION	0.00	0.00
G310	BOOK ROYALTY INCOME	0.00	0.00
G460	UNREALISED GAIN CCLA	-2,487.53	-2,487.53
G461	UNREALISED GAIN EMBARC	-1,653.55	-1,653.55
G462	UNREALISED GAIN CCLA (IDA BL)	-1,759.52	-1,759.52
G500	BANK CHARGES	-10.93	0.00
G501	INVESTMENT	0.00	0.00
G600	MANAGEMENT COSTS ASSOCIATION DINNER COSTS	4,226.76	0.00
G601	ASSOCIATION REUNION COSTS	0.00	0.00
G602	JOURNAL COSTS	11,389.33	0.00
G604	MEMORIAL DEDICATION COSTS	0.00	0.00
G610	SUBS REFUNDS	0.00	0.00
G750	JOURNAL POSTAGE	0.00	0.00
G751	STATIONERY	0.00	0.00
G753	PROPERTY VALUATION COSTS	0.00	0.00
G754	ASSOC'N SECRETARY HONORARIUM	2,000.00	0.00
G770	GRANTS OTHER	63,754.46	1,800.00
G771	BENEVOLENT FUND WELFARE	0.00	0.00
G772	CHARITY DONATIONS	0.00	0.00
G773	FUNERAL DONATIONS	0.00	0.00
G774	BENEVOLENT FLOWERS	0.00	0.00
G775	PRESENTATIONS	0.00	0.00
G800	HOSPITALITY AND TRAVEL	0.00	0.00
G801	INSURANCE	621.11	0.00
G802	REVERENDS EXPENSES	364.73	0.00

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G803	Regional Lunches	810.50	0.00
G807	WEBSITE COSTS	420.00	420.00
G810	Other costs	49.60	0.00
G950	LOSS ON INVESTMENT CCLA	13,019.55	0.00
G951	LOSS ON STERLING INVESTMENT	1,214.99	0.00
G952	LOSS ON INVESTMNT CCLA (IDA B)	8,602.10	0.00
TX01	ASSOCIATION REUNION INCOME	0.00	0.00
TX02	MEMORIAL DEDICATION INCOME	0.00	0.00
TX03	PROFIT ON SALE OF PROPERTY	0.00	0.00
TX04	OTHER INCOME	0.00	0.00
TX05	PROPERTY REPAIRS	0.00	0.00
TX06	NMA MAINTENANCE	0.00	0.00
TX07	AUDIT FEES	0.00	0.00
TX08	DEBTOR W/OFF	0.00	0.00
TX09	STOCK WRITE OFF	0.00	0.00
TX10	RACHD CENTENARY FEB EVENT	0.00	0.00
TX11	OPENING TRADING STOCK	0.00	0.00
TX12	TRADING STOCK PURCHASES/RETURN	0.00	0.00
TX13	CLOSING TRADING SALES	0.00	0.00
TX14	WRITE OFFS	0.00	0.00
TX15	DISPOSALS AT COST	0.00	0.00
TX16	TRADING EXPENSES	0.00	0.00
TX17	STOCK SALES	0.00	0.00
TX18	Sales discounts given	0.00	0.00
TX19	Purchase discounts taken	0.00	0.00
		106,473.13	-24,038.74
		<u>82,434.39</u>	<u>2,220.00</u>
			<u>-11,101.26</u>
		<u>0.00</u>	

CHAPS (Army)

January 2023

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

Voluntary Income		

G001 Donations received	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

G050 ASSOCIATION DINNER INCOME	0.00	1,985.00
	0.00	1,985.00
Investment Income		

G125 Bank Interest	15.83	54.81
G126 CCLA Deposit Interest	4.81	8.88
	20.64	63.69
Income Resources from Charitable Activities		

Trading Income		
G150 SUBS CURRENT MEMBERS	3,999.50	4,479.50
G151 SUBS ODPS	930.52	11,349.02
G152 GIFT AID	0.00	0.00
	4,930.02	15,828.52
Other Income		

Non Primary Purpose Trading Income		
G301 OTHER INCOME	250.00	250.00
G302 INSURANCE CONTRIBUTION	0.00	0.00
G310 BOOK ROYALTY INCOME	0.00	0.00
	250.00	250.00
Internal Transfers In		

	0.00	0.00
Gains on Revaluation of Fixed Assets		

	0.00	0.00
Unrealised Gains on Investment Assets		

G460 UNREALISED GAIN CCLA	2,487.53	2,487.53
G461 UNREALISED GAIN EMBARK	1,653.55	1,653.55
G462 UNREALISED GAIN CCLA (IDA BL)	1,759.52	1,759.52
	5,900.60	5,900.60
GPF Total Income	11,101.26	24,027.81

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
<u>Expenditure</u>			
<u>Investment Management Costs</u>			
G500 BANK CHARGES	0.00	-10.93	
G501 INVESTMENT MANAGEMENT COST	0.00	0.00	
	0.00		-10.93
<u>Costs of Generating Funds</u>			
	0.00		0.00
<u>Charitable Activities</u>			
<u>Trading costs</u>			
G600 ASSOCIATION DINNER COSTS	0.00	4,226.76	
G601 ASSOCIATION REUNION COSTS	0.00	0.00	
G602 JOURNAL COSTS	0.00	11,389.33	
G604 MEMORIAL DEDICATION COSTS	0.00	0.00	
G610 SUBS REFUNDS	0.00	0.00	
	0.00		15,616.09
<u>Governance Costs</u>			
G750 JOURNAL POSTAGE	0.00	0.00	
G751 STATIONERY	0.00	0.00	
G753 PROPERTY VALUATION COSTS	0.00	0.00	
G754 ASSOC'N SECRETARY HONORARIUM	0.00	2,000.00	
	0.00		2,000.00
<u>Grants and Donations</u>			
G770 GRANTS OTHER	1,800.00	63,754.46	
G771 BENEVOLENT FUND WELFARE	0.00	0.00	
G772 CHARITY DONATIONS	0.00	0.00	
G773 FUNERAL DONATIONS	0.00	0.00	
G774 BENEVOLENT FLOWERS	0.00	0.00	
G775 PRESENTATIONS	0.00	0.00	
	1,800.00		63,754.46
<u>Other Costs</u>			
<u>Non Primary Trading Costs</u>			
G800 HOSPITALITY AND TRAVEL	0.00	0.00	
G801 INSURANCE	0.00	621.11	
G802 REVERENDS EXPENSES	0.00	364.73	
G803 Regional Lunches	0.00	810.50	
G807 WEBSITE COSTS	420.00	420.00	
G810 Other costs	0.00	49.60	
	420.00		2,265.94
<u>Internal Transfers Out</u>			
	0.00		0.00
<u>Unrealised Losses on Investments</u>			

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

G950 LOSS ON INVESTMENT CCLA	0.00	13,019.55
G951 LOSS ON STERLING INVESTMENT	0.00	1,214.99
G952 LOSS ON INVESTMNT CCLA (IDA B)	0.00	8,602.10
	0.00	22,836.64
	-----	-----
GPF Total Expenditure	2,220.00	106,462.20
	-----	-----
GPF Income Over Expenditure	8,881.26	-82,434.39
	-----	-----

	<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 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Investment Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

R001 Benevolent Fund	930.52	11,349.07
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	930.52	11,349.07
Other Incoming Resources		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Total Income excluding transfers	930.52	11,349.07

CHAPS (Army)

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

Investment Management Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Charitable Activities		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Governance Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Grants and Donations		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Other Costs		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00

CHAPS (Army)

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
R005 Ebor regional lunch	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	930.52	11,349.07

	<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 Activities		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

CHAPS (Army)

	<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 Expenditure	-----	-----
	0.00	0.00

CHAPS (Army)

	<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

CHAPS (Army)

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

Investment Management Costs		

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
	-----	-----

Nominal Transaction List

Paxton+

CHAPS (Army)

Nominal account name is G770
 Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow	Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment
G770			GRANTS OTHER							
			Opening balance as at 01/02/2022							
01/02/2022			YE01/02/21			0	10,146.14			
28/02/2022	J		PV 1/22		0000801	1	50,000.00			
28/02/2022	J		PV 2/22		0000802	1	1,500.00			2. Grant to RACHD Museum C/O. re fit-out of new premises
31/03/2022	J		PV 2/22		0000803	1	625.00			Grant for CG Golf Camp
31/05/2022	J		PV4/22	3	0000809	1	25.46			3. Caledonian lunch grant - £25.46 4. Obituary costs - £375
										3. Grant - Expedition by Rev

Nominal Transaction List

Paxton+

CHAPS (Army)

Date	Type	Shadow	Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment	
04/01/2023	J		PV 14/22		0000850	1 Y	1,800.00			Grant issued to Grampion SSAFA for ██████████ 2nd of 3 payments to be made.	
							63,754.46				
										-10,146.14	
							53,608.32				

Closing balance as at 31/01/2023

CHAPS (Army)

Nominal account name is G771

Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment
G771			BENEVOLENT FUND WELFARE				500.00			
01/02/2022			YE01/02/21			0 Y	-500.00			
							0.00			
							0.00			
							-500.00			
							-500.00			

Closing balance as at 31/01/2023

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
RACHD Museum CIO	Fit-out of new premises	1	50000
Total grants to institutions		1	£50000

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
See nominal list attached	9	13754.46
	9	£13754.46

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	519220.14
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	20000.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	(16936.04)
Carrying value (market value) at end of year	482284.10

Breakdown of Market Values at

<u>Year End</u>	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	214214.67	268069.43	0.00	482284.10	
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	214214.67	268069.43	0.00	482284.10	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
	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
None		
	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
Benevolent Fund	122810.10	11349.07	0.00	0.00	0.00	134159.17
Ida Blakett Charitable fund	124545.73	0.00	0.00	0.00	0.00	124545.73
Royal Army Temperance Association	9364.53	0.00	0.00	0.00	0.00	9364.53

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD
Ida Blackett Charitable fund	Originally set up to fund the equipping of Anglican Garrison churches in Aldershot and extended to include Anglican Garrison churches in Germany
Royal Army Temperance Association	Originally established to advise 'the temperance among soldiers 'of the lower orders'.

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, pictures, pipe organ, silverware, miscellaneous items, 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

Date: 15 Jun 23

Account Holder

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 Association; 259297

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)	Rules as amended on the 14 th October 2011
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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.
------------------------	--

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 instructions contained in the Association Rules dated the 14th October 2011 at para 6.
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Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
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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	The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
Summary of main achievements of the Charity during the year	The activities of this year continue to be affected by the COVID-19 lockdowns of 2020. The impact of which was to bring to a halt all face-to-face activity. This year the regional activities in York and Salisbury were restarted. A group of Association members represented the Department at the Remembrance Sunday muster in Whitehall in November 2021, and in July 2022, a Departmental weekend was held at the Armed Forces Chaplaincy Centre, Beckett House, when members were able to visit the newly opened Royal Army Chaplaincy Museum. The Association continues to support members who have particular financial needs as well as providing grant aid to serving chaplains who seek support for activities in which they are participants, or which they are organising as a part of their military ministry. Subscribers received an annual journal which kept members up to date with developments within the Association and RACHD Department.

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

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
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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	No financial reserves policy is held within the governing document.
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Investments selection policy and performance of those investments.	Investments are held with CCLA and Embark (formerly Sterling) and are deemed medium risk. 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 4.5% decrease in the CCLA investment fund and only a 0.38% increase in the Embark
--	---

	investments. However, both have shown gains in the most recent valuations as the market has begun to stabilise.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Rev Michael Parker QHC, Revd David Barrett, Rev Dr David Hart, Lt Col (Retd) Tim Purdon, Rev Stephen Blakey, Rev Jeremy Hellier, Rev James Francis, Canon William Grant Aston, Revd Simon Rowlands. Ven Clinton Langston QHC and Mrs Deborah Langston are no longer Trustees since March/April 2022.
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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 be more effective in the performance of 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 activity the charity should undertake.)</p>
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Additional comments (include any declarations which were not correct (Pg 8/9)):

Signature 

Name Revd Michael Parker

Appointment Chaplain General

Date: 12 JUL 23

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name Revd Kevin Jones

Date: _____

Appointment President

Internal Audit Board Report

RACHD Association 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 Valuations. These should be recorded at market value at the year end date of 31 January 2023. Currently these are recorded at the date of the last statement received from the Investment Fund Manager. These are the dates of the valuations of the investments on the Balance Sheet:

CCLA	31 December 2022
Embark	09 January 2023
Ida Blackett	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:

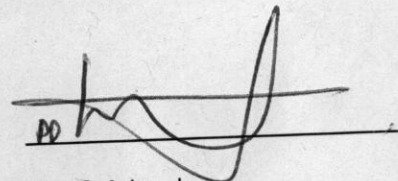
Nil

Comd/SO2 SPS Comments – RACHD Association

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

Appointment SO2 SPS HQ SE

Date: 13/11/23

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales - Charity number 259297

Accounts

**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 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association Fund/Charity

Charity Commission/Regulator registered number 259297

For the period from 01/02/2021 to 31/01/2022

Managing Trustee(s) during the period:

From	1 Feb 21	to	31 Jan 22	Name	The Ven Clinton Langston
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 21	to	31 Jan 22	Name	Neil Sturtivant
From		to		Name	
From		to		Name	

The Internal Audit Board consists of:

President	Revd Kevin Jones <i>Kevin Jones</i>				
Member	Revd Neil McLay <i>Neil McLay</i>				
Member	Revd				
Member					
Assembled at	Army HQ, Andover	On	7 Apr 22		
By Order of	CG				

**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 CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association

Fund/Charity

Charity Commission/Regulator registered number 259297

For the period from 1 Feb 21 to 31 Jan 22

Managing Trustee(s) during the period:

From	1 Feb 21	to	31 Jan 22	Name	The Ven Clinton Langston
From		to		Name	
From		to		Name	

Fund Manager(s) during the period:

From	1 Feb 20	to	4 Apr 21	Name	Revd Robin Richardson
From	5 Apr 21	to	31 Jan 22	Name	Revd Matthew Coles
From		to		Name	

Internal Auditor(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	1 Feb 21	to	31 Jan 22	Name	Neil Sturtivant
From		to		Name	
From		to		Name	

Statement of Financial Activities as at 31/01/2022

Paxton+

Page 1 of 1

Printed: 16/02/2022

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	220.00	0.00	0.00	220.00	0.00
Activities for Generating Funds	20.00	0.00	0.00	20.00	0.00
Investment Income	5.25	0.00	0.00	5.25	29.18
Income Resources from Charitable Activities	17,473.14	12,085.55	0.00	29,558.69	28,405.19
Other Incoming Resources	544.60	0.00	0.00	544.60	0.00
Total Incoming Resources	18,262.99	12,085.55	0.00	30,348.54	28,434.37
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	8,875.08	0.00	0.00	8,875.08	8,697.23
Governance Costs	2,015.00	0.00	0.00	2,015.00	2,472.00
Grants and Donations	10,646.14	0.00	0.00	10,646.14	6,263.92
Other Costs	2,450.37	0.00	0.00	2,450.37	2,614.15
Total Resources Expended	24,021.59	0.00	0.00	24,021.59	20,082.30
Net Incoming/Outgoing Resources Before Transfers	-5,758.60	12,085.55	0.00	6,326.95	8,352.07
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	-5,758.60	12,085.55	0.00	6,326.95	8,352.07
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	60,179.89	0.00	0.00	60,179.89	28,949.36
Net Movement in Funds	54,421.29	12,085.55	0.00	66,506.84	37,301.43
Reconciliation of Funds					
Total funds brought forward from previous year	270,339.90	244,634.81	0.00	514,974.71	
Total funds carried forward	324,761.19	256,720.36	0.00	581,481.55	

January 2022

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

0.00	CAPITAL PROPERTY	0.00
216,280.79	CCLA INVESTMENT	246,026.94
102,745.69	STERLING INVESTMENT	113,922.65
140,013.77	CCLA INVESTMENT (IDA BLACKETT)	159,270.55
459,040.25	Total Fixed Assets	519,220.14
	-----	-----
	Current Assets	

55,024.58	Current bank account	61,351.38
914.59	CCLA DEPOSIT	914.74
0.00	CASH	0.00
0.00	Debtors	0.00
0.00	OPENING STOCK ON HAND	0.00
55,939.17	Total Current Assets	62,266.12
514,979.42	Total Assets	581,486.26
	-----	-----
	Liabilities	

0.00	Creditors	0.00
4.71	VAT control	4.71
0.00	VAT payable	0.00
(4.71)	Total Liabilities	(4.71)
514,974.71	Total Assets Minus Liabilities	581,481.55
	-----	-----
	Total Funds	

244,634.81	Total Restricted Funds	256,720.36
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
270,339.90	Accumulated Trading & GPF	324,761.19
514,974.71	Total Funds	581,481.55
	-----	-----

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

	Designated Funds	

0.00		0.00
	Restricted Funds	

110,724.55	Benevolent Fund	122,810.10
124,545.73	Ida Blakett Charitable Fund	124,545.73
9,364.53	Royal Army Temperance Assoc'n	9,364.53
0.00	RACHD Centenary Summer Event	0.00
-----		-----
244,634.81		256,720.36
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	

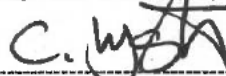
0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
25,227.07	General Purpose Fund surplus	54,421.29
-----		-----
25,227.07	Trading & GPF surplus	54,421.29
245,112.83	Balance at last balance sheet	270,339.90
-----		-----
270,339.90	Accumulated Trading & GPF	324,761.19
-----		-----
514,974.71	Grand total	581,481.55
-----		-----

Signature of A/C Holder/Fund Manager



Date 29.03.22

Signature of Managing Trustee



Date 28 4 22

CHAPS (Army)

Balance date to end of January 2022

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	CAPITAL PROPERTY	0.00	0.00
B300	CCLA INVESTMENT	246,026.94	29,746.15
B301	STERLING INVESTMENT	113,922.65	11,176.96
B302	CCLA INVESTMENT (IDA BLACKETT)	159,270.55	19,256.78
B400	OPENING STOCK ON HAND	0.00	0.00
B500	Debtors	0.00	0.00
B650	Current bank account	61,351.38	6,326.80
B651	CCLA DEPOSIT	914.74	0.15
B680	CASH	0.00	0.00
B700	Creditors	0.00	0.00
B750	VAT control	-4.71	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-270,339.90	-25,227.07
R001	Benevolent Fund	-122,810.10	-12,085.55
R002	Ida Blakett Charitable Fund	-124,545.73	0.00
R003	Royal Army Temperance Assoc'n	-9,364.53	0.00
R004	RACHD Centenary Summer Event	0.00	0.00
		581,486.26	66,506.84
		-527,064.97	-37,312.62
		<u>54,421.29</u>	<u>29,194.22</u>

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Donations	-220.00	0.00
G050	ASSOCIATION DINNER INCOME	-20.00	0.00
G051	ASSOCIATION REUNION INCOME	0.00	0.00
G052	MEMORIAL DEDICATION INCOME	0.00	0.00
G125	Bank Interest	-4.27	-0.49
G126	CCLA Deposit Interest	-0.98	-0.06
G150	SUBS CURRENT MEMBERS	-5,024.50	-3,929.50
G151	SUBS ODPS	-12,085.52	-1,010.41
G152	GIFT AID	-363.12	0.00
G300	PROFIT ON SALE OF PROPERTY	0.00	0.00
G301	OTHER INCOME	-420.00	0.00
G302	INSURANCE CONTRIBUTION	-124.60	0.00
G310	BOOK ROYALTY INCOME	0.00	0.00
G311	OTHER INCOME	0.00	0.00
G460	UNREALISED GAIN CCLA	-29,746.15	-7,168.62
G461	UNREALISED GAIN STERLING	-11,176.96	-1,844.23
G462	UNREALISED GAIN CCLA (IDA BL)	-19,256.78	-4,640.75
G500	BANK CHARGES	35.00	0.00
G501	INVESTMENT	0.00	0.00
G600	MANAGEMENT COSTS ASSOCIATION DINNER COSTS	0.00	0.00
G601	ASSOCIATION REUNION COSTS	0.00	0.00
G602	JOURNAL COSTS	8,875.08	0.00
G603	PROPERTY REPAIRS	0.00	0.00
G604	MEMORIAL DEDICATION COSTS	0.00	0.00
G605	NMA MAINTENANCE	0.00	0.00
G610	SUBS REFUNDS	0.00	0.00
G750	JOURNAL POSTAGE	0.00	0.00
G751	STATIONERY	15.00	0.00
G752	AUDIT FEES	0.00	0.00
G753	PROPERTY VALUATION COSTS	0.00	0.00
G754	ASSOC'N SECRETARY HONORARIUM	2,000.00	0.00
G770	GRANTS OTHER	10,146.14	1,000.00

CHAPS (Army)

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G771	BENEVOLENT FUND WELFARE	500.00	0.00
G772	CHARITY DONATIONS	0.00	0.00
G773	FUNERAL DONATIONS	0.00	0.00
G774	BENEVOLENT FLOWERS	0.00	0.00
G775	PRESENTATIONS	0.00	0.00
G800	HOSPITALITY AND TRAVEL	55.50	0.00
G801	INSURANCE	1,462.11	0.00
G802	REVERENDS EXPENSES	0.00	0.00
G803	Regional Lunches	475.00	0.00
G804	DEBTOR W/OFF	0.00	0.00
G805	STOCK WRITE OFF	0.00	0.00
G806	RACHD CENTENARY FEB EVENT	0.00	0.00
G807	WEBSITE COSTS	457.76	457.76
G810	Other costs	0.00	0.00
G950	LOSS ON INVESTMENT CCLA	0.00	0.00
G951	LOSS ON STERLING INVESTMENT	0.00	0.00
G952	LOSS ON INVESTMNT CCLA (IDA B)	0.00	0.00
T001	OPENING TRADING STOCK	0.00	0.00
T002	TRADING STOCK PURCHASES/RETURN	0.00	0.00
T003	CLOSING TRADING SALES	0.00	0.00
T004	WRITE OFFS	0.00	0.00
T006	DISPOSALS AT COST	0.00	0.00
T007	TRADING EXPENSES	0.00	0.00
T008	STOCK SALES	0.00	0.00
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
		24,021.59	-78,442.88
		<u>-54,421.29</u>	<u>1,457.76</u>
			<u>-18,594.06</u>
		<u>0.00</u>	

January 2022

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

Voluntary Income				

G001 Donations	0.00		220.00	
		0.00		220.00
Activities for Generating Funds				

G050 ASSOCIATION DINNER INCOMI	0.00		20.00	
G051 ASSOCIATION REUNION INCOM	0.00		0.00	
G052 MEMORIAL DEDICATION INCO	0.00		0.00	
		0.00		20.00
Investment Income				

G125 Bank Interest	0.49		4.27	
G126 CCLA Deposit Interest	0.06		0.98	
		0.55		5.25
Income Resources from Charitable Activiti				

Trading Income	0.00		0.00	
G150 SUBS CURRENT MEMBERS	3,929.50		5,024.50	
G151 SUBS ODPS	1,010.41		12,085.52	
G152 GIFT AID	0.00		363.12	
		4,939.91		17,473.14
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 PROFIT ON SALE OF PROPERTY	0.00		0.00	
G301 OTHER INCOME	0.00		420.00	
G302 INSURANCE CONTRIBUTION	0.00		124.60	
G310 BOOK ROYALTY INCOME	0.00		0.00	
G311 OTHER INCOME	0.00		0.00	
		0.00		544.60
Internal Transfers In				

		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

G460 UNREALISED GAIN CCLA	7,168.62		29,746.15	
G461 UNREALISED GAIN STERLING	1,844.23		11,176.96	
G462 UNREALISED GAIN CCLA (IDA	4,640.75		19,256.78	
		13,653.60		60,179.89
GPF Total Income		18,594.06		78,442.88

CHAPS (Army)

RACHD Association

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
<u>Expenditure</u>			
<u>Investment Management Costs</u>			
G500 BANK CHARGES	0.00	35.00	
G501 INVESTMENT MANAGEMENT C	0.00	0.00	
	0.00		35.00
<u>Costs of Generating Funds</u>			
	0.00		0.00
<u>Charitable Activities</u>			
<u>Trading costs</u>			
G600 ASSOCIATION DINNER COSTS	0.00	0.00	
G601 ASSOCIATION REUNION COSTS	0.00	0.00	
G602 JOURNAL COSTS	0.00	8,875.08	
G603 PROPERTY REPAIRS	0.00	0.00	
G604 MEMORIAL DEDICATION COST	0.00	0.00	
G605 NMA MAINTENANCE	0.00	0.00	
G610 SUBS REFUNDS	0.00	0.00	
	0.00		8,875.08
<u>Governance Costs</u>			
G750 JOURNAL POSTAGE	0.00	0.00	
G751 STATIONERY	0.00	15.00	
G752 AUDIT FEES	0.00	0.00	
G753 PROPERTY VALUATION COSTS	0.00	0.00	
G754 ASSOC'N SECRETARY HONORA	0.00	2,000.00	
	0.00		2,015.00
<u>Grants and Donations</u>			
G770 GRANTS OTHER	1,000.00	10,146.14	
G771 BENEVOLENT FUND WELFARE	0.00	500.00	
G772 CHARITY DONATIONS	0.00	0.00	
G773 FUNERAL DONATIONS	0.00	0.00	
G774 BENEVOLENT FLOWERS	0.00	0.00	
G775 PRESENTATIONS	0.00	0.00	
	1,000.00		10,646.14
<u>Other Costs</u>			
<u>Non Primary Trading Costs</u>			
G800 HOSPITALITY AND TRAVEL	0.00	55.50	
G801 INSURANCE	0.00	1,462.11	
G802 REVERENDS EXPENSES	0.00	0.00	
G803 Regional Lunches	0.00	475.00	
G804 DEBTOR W/OFF	0.00	0.00	
G805 STOCK WRITE OFF	0.00	0.00	
G806 RACHD CENTENARY FEB EVEN	0.00	0.00	
G807 WEBSITE COSTS	457.76	457.76	
G810 Other costs	0.00	0.00	
	457.76		2,450.37

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Internal Transfers Out -----	0.00	0.00
Unrealised Losses on Investments -----		
G950 LOSS ON INVESTMENT CCLA	0.00	0.00
G951 LOSS ON STERLING INVESTME	0.00	0.00
G952 LOSS ON INVESTMNT CCLA (II	0.00	0.00
	0.00	0.00
GPF Total Expenditure	----- 1,457.76	----- 24,021.59
GPF Income Over Expenditure	----- 17,136.30	----- 54,421.29

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCK	0.00	0.00
T002 TRADING STOCK PURCHASES/I	0.00	0.00
T003 CLOSING TRADING SALES	0.00	0.00
T004 WRITE OFFS	0.00	0.00
T006 DISPOSALS AT COST	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
<u>Trading Income</u>		
T008 STOCK SALES	0.00	0.00
	-----	-----
Income Over Expenditure	0.00	0.00
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
	-----	-----
<u>Trading Income</u>		
	-----	-----
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 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Activities for Generating Funds		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Investment Income		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		
R001 Benevolent Fund	1,010.41	12,085.55
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	1,010.41	12,085.55
Other Incoming Resources		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Total Income excluding transfers	1,010.41	12,085.55

CHAPS (Army)

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
Investment Management Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Charitable Activities		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Governance Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Grants and Donations		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Other Costs		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	1,010.41	12,085.55

	<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		

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

- 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			
Total grants to institutions			

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
SEE ATTACHED	10	10,646.16

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

Nominal Transaction List

Paxton+
 CHAPS (Army)

Nominal account name is G770
 Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment
G770		GRANTS OTHER							
		Opening balance as at 01/02/2021				6,263.92			
01/02/2021		YE01/02/20			0	Y			
30/06/2021 J		PV 4/21		0000776	1	Y	500.00		
31/07/2021 J		PV 5/21		0000778	1	Y	2,900.00		Grant for ex Beachey Bundle to Padre [REDACTED] 1. Postage costs (membership forms) 2. Grant issued
31/10/2021 J		PV 7/21		0000789	1	Y	3,938.88		1. Combined Insurance Policy renewal (note 40% of premium paid by RACHD Museum CIO by refund to Assoc bank account) 3. NMA Day expenditure
01/11/2021 J		PV 3A/21		0000790	1	Y	679.37		Correction to code used at PV 3/21 (see report no. 0000774 - copy attached)
30/11/2021 J		PV 10/21	[REDACTED]	0000792	1	Y	728.99		Veterans March Past at Cenotaph, London 14 Nov 21 - ravel and accommodation costs
09/12/2021 J		PV 11/21	[REDACTED]	0000795	1	Y	219.30		Cenotaph march past 14 Nov 21 - accom/travel costs
09/12/2021 J		PV 11/21	[REDACTED]	0000795	1	Y	179.60		Cenotaph march past 14 Nov 21 - accom/travel costs
31/01/2022 J		PV 12/21		0000798	1	Y	750.00		1 & 4 Website hosting costs
31/01/2022 J		PV 12/21		0000798	1	Y	250.00		2&3 Grants paid 1 & 4 Website hosting costs 2&3 Grants paid

Nominal Transaction List

Paxton+

CHAPS (Army)

<u>Date</u>	<u>Type</u>	<u>Shadow</u>	<u>Ref1</u>	<u>Ref2</u>	<u>Audit</u>	<u>Closed</u>	<u>Value</u>	<u>Account</u>	<u>Cost Centre</u>	<u>Comment</u>
							10,146.14			
							-6,263.92			
							10,146.14			
							<u>3,882.22</u>			

Closing balance as at 31/01/2022

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	459,040.25
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)	60,179.89
Carrying value (market value) at end of year	519,220.14

Breakdown of Market Values at

<u>Year End</u>	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	519,220.14	0.00	0.00	519,220.14	
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	519,220.14	0.00	0.00	519,220.14	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
	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
None		
	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
Benevolent Fund	244,634.81	12,085.55	0.00	0.00	0.00	256,720.36

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD

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:

List attached

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:

Date: 26.03.22



Signature

Name Revd M Coles

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

Managing Trustee's Annual Report and Comments:

Unit CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

Charity name and Charity Commission/Regulator registered number. RACHD Association; 259297

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)	Rules as amended on the 14th October 2011
--	---

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

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

Trustee selection method	Trustees are selected as per instructions contained in the Association Rules dated the 14th October 2011 at para 6.
-----------------------------	---

Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
-----------------------------------	---

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The fund exists to promote the efficiency of the RACHD and, in particular by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
Summary of main achievements of the Charity during the year	Activity this year included a Service of Remembrance at the National Memorial Arboretum, which was attended by over one hundred people, including both members of the Association and serving members of the Royal Army Chaplains Department (RACHD). Subscribers received an annual journal which kept members up to date with developments within the Association and RACHD.

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

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
------------------	---

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	No financial reserves policy is held within the governing document.
Investments selection policy and performance of those investments.	Investments are held with CCLA and Sterling/Embark and are deemed medium risk and showed excellent returns of 13.8% and 10.9% respectively during this FY.

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

Managing Trustee's name/trustees' names	Ven Clinton Langston QHC, Revd Michael Parker QHC, Revd Dr David Hart, Revd John Vernon, Revd Roger Sheppard, Revd Phyl Fanning, Mrs Evis
---	---

	Holliman, Lt Col (Retd) Tim Purdon, Mrs Deborah Langston
Serious Incidents	None
Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to be more effective in the performance of 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 activity the charity should undertake.)</p>

Additional comments (include any declarations which were not correct (Pg 12/13)):

Signature C. Langston

Name The Ven C Langston

Appointment Chaplain General

Date: 28 4 22

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name

Date: _____

Appointment President

Internal Audit Board Report

RACHD Association Accounts Year Ended 31 January 2022

1. 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 our internal audit.
2. We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. 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. 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. We have stamped and signed the original books of account and the original records we have checked. All vouchers relating to this account period have been cancelled.
5. Observations whilst carrying out the previous year's internal audit have been actioned.

Signature Kevin Jones

Name Kevin Jones (Revd.)

Appointment President of the Audit Board

Date: 07 APR 2022

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 – CHAPS(A) RACHD Association

1. The fund is charity registered (259297). I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. The Fund Manager, Managing Trustee have made no comments.
3. Regt Acct is to review the restricted funds, the total worth of the restricted funds exceeds the current bank account balance. If restricted funds were to be zeroed it will leave a balance of - £195,388.98 debt.
4. The Internal Auditors comments is noted.
5. The Regt Acct has not handed over for a period of 10 working days as per SFRs.

No further comments

Independent Examiner's
Signature



Name Maj R Ayre

Date: 14/10/22

Appointment SO2 SPS HQ 11 SFA BDE AND
HQ SE

ROYAL ARMY CHAPLAINS' DEPARTMENT ASSOCIATION

England & Wales - Charity number 259297

Accounts

**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 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT
 In respect of the RACHD Association Fund/Charity
 Charity Commission/Regulator registered number 259297
 For the period from 01/02/2020 to 31/01/2021

Managing Trustee(s) during the period:

From	1 Feb 20	to	31 Jan 21	Name	The Venerable Clinton Langston
From		to		Name	
From		to		Name	

Account Holder(s) during the period:

From	1 Feb 20	to	31 Jan 21	Name	Neil Sturtivant
From		to		Name	
From		to		Name	

The Internal Audit Board consists of:

President	Reverend Kevin Jones				
Member	Reverend Nicola Fraith HEATHER RENDELL				
Member	Reverend Stuart Richards				
Member					
Assembled at	Army HQ, Andover	On	21 Jul 21		
By Order of	CG				

**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 CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association

Fund/Charity

Charity Commission/Regulator registered number 259297

For the period from 1 Feb 20 to 31 Jan 21

Managing Trustee(s) during the period:

From	1 Feb 20	to	31 Jan 21	Name	The Venerable Clinton Langston
From		to		Name	
From		to		Name	

Fund Manager(s) during the period:

From	1 Feb 20	to	31 Jan 21	Name	Reverend Robin Richardson
From		to		Name	
From		to		Name	

Internal Auditor(s) during the period:

From		to		Name	
From		to		Name	
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	1 Feb 20	to	31 Jan 21	Name	Neil Sturtivant
From		to		Name	
From		to		Name	

Statement of Financial Activities as at 31/01/2021

Paxton+

Page 1 of 1

Printed: 09/07/2021

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	25.00
Activities for Generating Funds	0.00	0.00	0.00	0.00	1,810.56
Investment Income	29.18	0.00	0.00	29.18	206.25
Income Resources from Charitable Activities	16,330.83	12,074.36	0.00	28,405.19	26,231.14
Other Incoming Resources	0.00	0.00	0.00	0.00	5,860.08
Total Incoming Resources	16,360.01	12,074.36	0.00	28,434.37	34,133.03
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	8,697.23	0.00	0.00	8,697.23	10,566.21
Governance Costs	2,472.00	0.00	0.00	2,472.00	2,922.70
Grants and Donations	6,263.92	0.00	0.00	6,263.92	7,452.36
Other Costs	2,614.15	0.00	0.00	2,614.15	13,328.79
Total Resources Expended	20,082.30	0.00	0.00	20,082.30	34,305.06
Net Incoming/Outgoing Resources Before Transfers	-3,722.29	12,074.36	0.00	8,352.07	-172.03
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	-3,722.29	12,074.36	0.00	8,352.07	-172.03
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	28,949.36	0.00	0.00	28,949.36	69,252.48
Net Movement in Funds	25,227.07	12,074.36	0.00	37,301.43	69,080.45
Reconciliation of Funds					
Total funds brought forward from previous year	245,112.83	232,560.45	0.00	477,673.28	
Total funds carried forward	270,339.90	244,634.81	0.00	514,974.71	

January 2021

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

0.00	CAPITAL PROPERTY	0.00
201,635.02	CCLA INVESTMENT	216,280.79
97,923.34	STERLING INVESTMENT	102,745.69
130,532.53	CCLA INVESTMENT (IDA BLACKETT)	140,013.77
430,090.89	Total Fixed Assets	459,040.25
	-----	-----
	Current Assets	

46,674.44	Current bank account	55,024.58
912.66	CCLA DEPOSIT	914.59
0.00	CASH	0.00
0.00	Debtors	0.00
0.00	OPENING STOCK ON HAND	0.00
47,587.10	Total Current Assets	55,939.17
477,677.99	Total Assets	514,979.42
	-----	-----
	Liabilities	

0.00	Creditors	0.00
4.71	VAT control	4.71
0.00	VAT payable	0.00
(4.71)	Total Liabilities	(4.71)
477,673.28	Total Assets Minus Liabilities	514,974.71
	-----	-----
	Total Funds	

232,560.45	Total Restricted Funds	244,634.81
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
245,112.83	Accumulated Trading & GPF	270,339.90
477,673.28	Total Funds	514,974.71
	-----	-----

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

	Designated Funds	

0.00		0.00
	Restricted Funds	

98,650.19	Benevolent Fund	110,724.55
124,545.73	Ida Blackett Charitable Fund	124,545.73
9,364.53	Royal Army Temperance Assoc'n	9,364.53
0.00	RACHD Centenary Summer Event	0.00
-----		-----
232,560.45		244,634.81
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	

47.06	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
58,306.31	General Purpose Fund surplus	25,227.07
-----		-----
58,353.37	Trading & GPF surplus	25,227.07
186,759.46	Balance at last balance sheet	245,112.83
-----		-----
245,112.83	Accumulated Trading & GPF	270,339.90
-----		-----
477,673.28	Grand total	514,974.71
-----		-----

Signature of A/C Holder/Fund Manager



Date 09 SEP 21

Signature of Managing Trustee



Date Jul 21

January 2021

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

Voluntary Income				

G001 Donations	0.00	0.00	0.00	0.00
Activities for Generating Funds				

G050 ASSOCIATION DINNER INCOMI	0.00		0.00	
G051 ASSOCIATION REUNION INCOM	0.00		0.00	
G052 MEMORIAL DEDICATION INCO	0.00	0.00	0.00	0.00
Investment Income				

G125 Bank Interest	0.40		27.25	
G126 CCLA Deposit Interest	0.00		1.93	
		0.40		29.18
Income Resources from Charitable Activiti				

Trading Income	0.00		0.00	
G150 SUBS CURRENT MEMBERS	3,974.50		4,256.50	
G151 SUBS ODPS	1,010.56		12,074.33	
G152 GIFT AID	0.00		0.00	
		4,985.06		16,330.83
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 PROFIT ON SALE OF PROPERTY	0.00		0.00	
G301 OTHER INCOME	0.00		0.00	
G302 INSURANCE CONTRIBUTION	0.00		0.00	
G310 BOOK ROYALTY INCOME	0.00		0.00	
G311 OTHER INCOME	0.00		0.00	
		0.00		0.00
Internal Transfers In				

		0.00		0.00
Gains on Revaluation of Fixed Assets				

		0.00		0.00
Unrealised Gains on Investment Assets				

G460 UNREALISED GAIN CCLA	0.00		18,783.52	
G461 UNREALISED GAIN STERLING	5,786.07		19,134.80	
G462 UNREALISED GAIN CCLA (IDA)	0.00		12,159.90	
		5,786.07		50,078.22
GPF Total Income		10,771.53		66,438.23

CHAPS (Army)

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 BANK CHARGES	0.00	35.00
G501 INVESTMENT MANAGEMENT C	0.00	0.00
	0.00	35.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading costs	0.00	0.00
G600 ASSOCIATION DINNER COSTS	0.00	0.00
G601 ASSOCIATION REUNION COSTS	0.00	0.00
G602 JOURNAL COSTS	0.00	8,697.23
G603 PROPERTY REPAIRS	0.00	0.00
G604 MEMORIAL DEDICATION COST	0.00	0.00
G605 NMA MAINTENANCE	0.00	0.00
G610 SUBS REFUNDS	0.00	0.00
	0.00	8,697.23
<u>Governance Costs</u>		
G750 JOURNAL POSTAGE	52.00	52.00
G751 STATIONERY	0.00	0.00
G752 AUDIT FEES	0.00	0.00
G753 PROPERTY VALUATION COSTS	0.00	420.00
G754 ASSOC'N SECRETARY HONORA	0.00	2,000.00
	52.00	2,472.00
<u>Grants and Donations</u>		
G770 GRANTS OTHER	0.00	6,263.92
G771 BENEVOLENT FUND WELFARE	0.00	0.00
G772 CHARITY DONATIONS	0.00	0.00
G773 FUNERAL DONATIONS	0.00	0.00
G774 BENEVOLENT FLOWERS	0.00	0.00
G775 PRESENTATIONS	0.00	0.00
	0.00	6,263.92
<u>Other Costs</u>		
Non Primary Trading Costs	0.00	0.00
G800 HOSPITALITY AND TRAVEL	0.00	0.00
G801 INSURANCE	0.00	1,131.56
G802 REVERENDS EXPENSES	0.00	222.59
G803 Regional Lunches	0.00	0.00
G804 DEBTOR W/OFF	0.00	0.00
G805 STOCK WRITE OFF	0.00	0.00
G806 RACHD CENTENARY FEB EVEN	0.00	0.00
G807 WEBSITE COSTS	420.00	1,260.00
G810 Other costs	0.00	0.00
	420.00	2,614.15

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Internal Transfers Out -----	0.00	0.00
Unrealised Losses on Investments -----		
G950 LOSS ON INVESTMENT CCLA	4,137.75	4,137.75
G951 LOSS ON STERLING INVESTME	301.21	14,312.45
G952 LOSS ON INVESTMNT CCLA (II	2,678.66	2,678.66
	7,117.62	21,128.86
GPF Total Expenditure	----- 7,589.62	----- 41,211.16
GPF Income Over Expenditure	----- 3,181.91	----- 25,227.07

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCK	0.00	0.00
T002 TRADING STOCK PURCHASES/	0.00	0.00
T003 CLOSING TRADING SALES	0.00	0.00
T004 WRITE OFFS	0.00	0.00
T006 DISPOSALS AT COST	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
<u>Trading Income</u>		
T008 STOCK SALES	0.00	0.00
	-----	-----
Income Over Expenditure	0.00	0.00
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
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 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Investment Income		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R001 Benevolent Fund	1,010.56	12,074.36
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	1,010.56	12,074.36
Other Incoming Resources		

R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Total Income excluding transfers	1,010.56	12,074.36

CHAPS (Army)

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
<u>Costs of Generating Funds</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
<u>Charitable Activities</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
<u>Governance Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
<u>Grants and Donations</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
<u>Other Costs</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
<u>Internal Transfers</u>		
R001 Benevolent Fund	0.00	0.00
R002 Ida Blackett Charitable Fund	0.00	0.00
R003 Royal Army Temperance Assoc'n	0.00	0.00
R004 RACHD Centenary Summer Event	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	1,010.56	12,074.36

	<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
	----- 0.00	----- 0.00
Total Income excluding transfers	0.00	0.00

CHAPS (Army)

	<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		

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

	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

Nominal Transaction List

CHAPS (Army)

Nominal account name is G770
 Nominal transaction date is between start of last year and end of last year

Date	Type	Shadow	Ref1	Ref2	Audit	Closed	Value	Account	Cost Centre	Comment
G770			GRANTS OTHER							
			Opening balance as at 01/02/2020				6,605.30			
01/02/2020			YE01/02/19			0	Y	-6,605.30		
01/02/2020			ROYE01/02/19			0	Y	6,605.30		
01/02/2020			YE01/02/19			0	Y	-6,605.30		
13/02/2020	J		PV 1/20		0000740	1	Y	30.00		Sports grant
20/02/2020	J		PV 4/20		0000742	1	Y	346.87		Deposit for RACHD
										Remembrance Service - Oct 20
31/03/2020	J		PV 3/20	1	0000746	3	Y	983.92		1. Journal costs
										2. Grant made
31/05/2020	J		PV 8/20		0000750	2	Y	5,000.00		Grant to Talbot House
31/07/2020	J		PV 10/20	Coram James	0000754	1	Y	250.00		1. Grant issued
										2. Property revaluation costs
30/09/2020	J		RV 14/20		0000756	1	Y	-346.87		1. ODPS receipt - Aug 20 pay
										2. Refund monies paid re now cancelled RACHD Remembrance event
										3. Bank interest received

Closing balance as at 31/01/2021

13,216.09
 -13,557.47
 6,263.92
 -341.38

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
Various – see attached			6,263.92
Total grants to institutions			6,263.92

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid

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	430,090.89
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)	28,949.36
Carrying value (market value) at end of year	459,040.25

Breakdown of Market Values at

<u>Year End</u>	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	459,040.25	0.00	0.00	459,040.25	
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	459,040.25	0.00	0.00	459,040.25	

6. List of Debtors

Debtor	Date of Debt	Amount
None		
	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
None		
	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
Benevolent Fund	232,560.45	12,074.36	1	0.00	0.00	244,634.81

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
Benevolent Fund	Provision of welfare to both serving and retired members of the RACHD

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:

List attached

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:

NONE

Signature

Name Rev'd R Richardson

Date: _____

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

Managing Trustee's Annual Report and Comments:

Unit CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

Charity name and Charity Commission/Regulator registered number. RACHD Association; 259297

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)	Rules as amended on the 14th October 2011
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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	Trustees are selected as per instructions contained in the Association Rules dated the 14th October 2011 at para 6.
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Trustee induction and training	Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met.
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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	The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress.
Summary of main achievements of the Charity during the year	Activity during the year was severely impaired by the constrictions imposed due to the COVID-19 pandemic, for example, the annual Reunion Week for present and former Army Chaplains and families had to be cancelled. Subscribers received an annual journal which kept members up to date with developments within the Association and Royal Army Chaplains' Department.

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

Financial Review	Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains.
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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	No financial reserves policy is held within the governing document.
Investments selection policy and performance of those investments.	Investments are held with CCLA and Newton and are deemed medium risk and showed excellent returns of 7.5% and 4.9% respectively during this FY.

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

Managing Trustee's name/trustees' names	Ven Clinton Langston QHC, Rev Fr Michael Fava QHC, Rev Michael Parker QHC, Rev Dr David Hart, Rev John Vernon, Rev Roger Sheppard, Rev Phyl
---	---

	Fanning, Mrs Evis Holliman, Lt Col (Retd) Tim Purdon, Mrs Deborah Langston
Serious Incidents	None
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>

Additional comments (include any declarations which were not correct (Pg 12/13)):

Signature C. Langston

Name C Langston

Appointment Chaplain General

Date: _____

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name

Date: _____

Appointment President

Internal Audit Board Report

RACHD Association Accounts Year Ended 31 January 2021

1. 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 our internal audit.
2. We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. 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 our observation 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. We have stamped and signed the original books of account and the original records we have checked. All vouchers relating to this account period have been cancelled.
5. We have made the following observations whilst carrying out the internal audit:
 - a) Investment Valuations. We were not provided with documentary evidence of the market value of the Sterling Investment at the year end date of 31 January 2021, although we were satisfied that the number of units remained unchanged. The valuation was realistic when compared to documentary evidence for valuations at other dates in the year.

Signature Kevin Jones

Name Kevin Jones (Revd.)

Date: 21/07/21

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 _____