

**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>
	<u>Funds Analysis</u>	
	<u>Designated Funds</u>	
0.00		0.00
	<u>Restricted Funds</u>	
110,724.55	Benevolent Fund	122,810.10
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
244,634.81		256,720.36
	<u>Endowment Funds</u>	
0.00		0.00
	<u>Trading and General Purpose Funds</u>	
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

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 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
		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

<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
		-54,421.29	-17,136.30
		0.00	

January 2022

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

Voluntary Income				

G001 Donations	0.00	0.00	220.00	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

	<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	8,875.08
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>		
Non Primary Trading Costs	0.00	0.00
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 (IL	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>
Trading Account Analysis		
Trading Expenditure		
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
Trading Income		
T008 STOCK SALES	0.00	0.00
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
	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

	<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	<u>0.00</u>	<u>0.00</u>
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	<u>1,010.41</u>	<u>12,085.55</u>

	<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>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
	0.00	0.00
<u>Governance Costs</u>		
	0.00	0.00
<u>Grants and Donations</u>		
	0.00	0.00
<u>Other Costs</u>		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
<u>Internal Transfers</u>		
	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		
<u>Investment Management Costs</u>		
	0.00	0.00
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
	0.00	0.00
<u>Governance Costs</u>		
	0.00	0.00
<u>Grants and Donations</u>		
	0.00	0.00
<u>Other Costs</u>		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
<u>Internal Transfers</u>		
	0.00	0.00
Endowment funds Income Over Expenditure	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

CHAPS (Army)

Nominal account name is G770							
Nominal transaction date is between start of last year and end of last year							
Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value
G770		GRANTS OTHER					
Opening balance as at 01/02/2021							
01/02/2021			YE01/02/20			0	Y
30/06/2021 J			PV 4/21		0000776	1	Y
31/07/2021 J			PV 5/21		0000778	1	Y
31/10/2021 J			PV 7/21		0000789	1	Y
01/11/2021 J			PV 3A/21		0000790	1	Y
30/11/2021 J			PV 10/21		0000792	1	Y
09/12/2021 J			PV 11/21		0000795	1	Y
09/12/2021 J			PV 11/21		0000795	1	Y
31/01/2022 J			PV 12/21		0000798	1	Y
31/01/2022 J			PV 12/21		0000798	1	Y

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			
								3,882.22		

Closing balance as at 31/01/2022

Nominal Transaction List

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

1. Ebor Lunch costs
2. Grant to Rev [REDACTED]
3. Annual Mastercard fee
4. NMA Day costs - 22 Sep

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 Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes	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: 29.03.22

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



Name The Ven C Langston

Date: 28 4 22

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

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 (Rev'd.)

Date: 07 May 2022

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 – 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

