

**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+

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Printed: 06/02/2023

CHAPS (Army)

RACHD Association

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>18,127.21</b>	<b>11,349.07</b>	<b>0.00</b>	<b>29,476.28</b>	<b>30,348.54</b>
<b>Resources Expended Cost of Generating Funds</b>					
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
<b>Total Resources Expended</b>	<b>83,625.56</b>	<b>0.00</b>	<b>0.00</b>	<b>83,625.56</b>	<b>24,021.59</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>-65,498.35</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-54,149.28</b>	<b>6,326.95</b>
<b>Transfers</b>					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
<b>Net Incoming resources before holding gains and losses</b>	<b>-65,498.35</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-54,149.28</b>	<b>6,326.95</b>
<b>Holding Gains/Losses</b>					
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
<b>Net Movement in Funds</b>	<b>-82,434.39</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-71,085.32</b>	<b>66,506.84</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward from previous year	324,761.19	256,720.36	0.00	581,481.55	
<b>Total funds carried forward</b>	<b>242,326.80</b>	<b>268,069.43</b>	<b>0.00</b>	<b>510,396.23</b>	

Date

15 Jun 23

Account Holder Signature

Paul Surin

Date

12 JUL 23

Managing Trustee Signature

Mik N





January 2023

<u>End of last year</u>		<u>Balance</u>
	<b>Fixed Assets</b>	
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
	<b>Current Assets</b>	
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
	<b>Liabilities</b>	
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
	<b>Total Funds</b>	
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

End of last yearBalance

## Funds Analysis

## Designated Funds

0.00

0.00

## Restricted Funds

122,810.10 Benevolent Fund  
 124,545.73 Ida Blackett Charitable Fund  
 9,364.53 Royal Army Temperance Assoc'n  
 0.00 RACHD Centenary Summer Event  
 0.00 Ebor regional lunch

134,159.17  
 124,545.73  
 9,364.53  
 0.00  
 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 Non Primary Purpose trading surplus  
 54,421.29 General Purpose Fund surplus

0.00  
 0.00  
 (82,434.39)

54,421.29 Trading & GPF surplus  
 270,339.90 Balance at last balance sheet

(82,434.39)  
 324,761.19

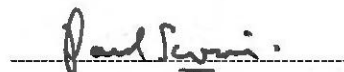
324,761.19 Accumulated Trading &amp; GPF

242,326.80

581,481.55 Grand total

510,396.23

Signature of A/C Holder/Fund Manager



Date 15 Jun 23

Signature of Managing Trustee



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)

Printed: 06/02/2023

RACHD Association

<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 EMBARK	-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
		82,434.39	-8,881.26
		0.00	



## 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	0.00	1,985.00	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	0.00		0.00	
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	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	
		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>
Expenditure		
-----		
Investment Management Costs		
-----		
G500 BANK CHARGES	0.00	-10.93
G501 INVESTMENT MANAGEMENT COST	0.00	0.00
	0.00	-10.93
Costs of Generating Funds		
-----		
	0.00	0.00
Charitable Activities		
-----		
Trading costs	0.00	0.00
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
Governance Costs		
-----		
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
Grants and Donations		
-----		
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
Other Costs		
-----		
Non Primary Trading Costs	0.00	0.00
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
Internal Transfers Out		
-----		
	0.00	0.00
Unrealised Losses on Investments		



	<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

	<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

	<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

	<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 (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	Account	Cost Centre	Comment
G770			GRANTS OTHER							
Opening balance as at 01/02/2022										
01/02/2022			YE01/02/21			0	Y	10,146.14		
28/02/2022	J		PV 1/22		0000801	1	Y	50,000.00		-10,146.14
28/02/2022	J		PV 2/22		0000802	1	Y	1,500.00		
31/03/2022	J		PV 2/22		0000803	1	Y	625.00		
31/05/2022	J		PV4/22	3	0000809	1	Y	25.46		
2. Grant to RACHD Museum CIO, re fit-out of new premises										
- Grant for CG Golf Camp										
3. Caledonian lunch grant - £250										
4. Obituary costs - £375										
3. Grant - Expedition by Rev										

### Nominal Transaction List

**Paxton+**

**CHAPS (Army)**

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment
30/06/2022	J		PV 5/22		0000810	Y	180.00			- 2. Army Sailing Training AT Grant to Rev.
										- 4. Grant awarded to Londonderry SSAFA Forces Branch.
30/06/2022	J		PV 5/22		0000810	Y	7,474.00			
31/10/2022	J		PV 11/22	Grant CPD	0000827	Y	250.00			- Grant issued to Revd [REDACTED] for Scottish Chaplains CPD Course.
14/11/2022	J		PV 12/22	15 Sig reg grant	0000828	Y	100.00			- Grant payment to 15 sig Regt for Padre AT activity.
07/12/2022	J		PV 13/22		0000846	Y	1,800.00			- Grant issued to SSAFA Grampian for [REDACTED] This is the first of three payments to be made.

## 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>
04/01/2023	J		PV 14/22		0000850	1 Y	1,800.00			Grant issued to Grampion SSAFA for [REDACTED] 2nd of 3 payments to be made.
							63,754.46	-10,146.14		
Closing balance as at 31/01/2023							63,754.46			
							53,608.32			



## CHAPS (Army)

Nominal account name is G771

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

<u>Date</u>	<u>Type</u>	<u>Shadow</u>	<u>Ref 1</u>	<u>Ref 2</u>	<u>Audit</u>	<u>Closed</u>	<u>Value</u>	<u>Account</u>	<u>Cost Centre</u>	<u>Comment</u>
G771			BENEVOLENT FUND WELFARE							
Opening balance as at 01/02/2022							500.00			
01/02/2022			YE01/02/21			0 Y	-500.00			
							0.00			
							0.00			
Closing balance as at 31/01/2023							-500.00			





**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
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 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	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

*Paul Swinn*

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 <sup>th</sup> 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.
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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	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.
------------------	---

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

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

Financial reserves policy	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

	investments. However, both have shown gains in the most recent valuations as the market has begun to stabilise.
--	---

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

Managing Trustee's name/trustees' names	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

Date: 12 JUL 23

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

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 (Rev'd.)

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
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>18,127.21</b>	<b>11,349.07</b>	<b>0.00</b>	<b>29,476.28</b>	<b>30,348.54</b>
<b>Resources Expended Cost of Generating Funds</b>					
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
<b>Total Resources Expended</b>	<b>83,625.56</b>	<b>0.00</b>	<b>0.00</b>	<b>83,625.56</b>	<b>24,021.59</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>-65,498.35</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-54,149.28</b>	<b>6,326.95</b>
<b>Transfers</b>					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
<b>Net Incoming resources before holding gains and losses</b>	<b>-65,498.35</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-54,149.28</b>	<b>6,326.95</b>
<b>Holding Gains/Losses</b>					
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
<b>Net Movement in Funds</b>	<b>-82,434.39</b>	<b>11,349.07</b>	<b>0.00</b>	<b>-71,085.32</b>	<b>66,506.84</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward from previous year	324,761.19	256,720.36	0.00	581,481.55	
<b>Total funds carried forward</b>	<b>242,326.80</b>	<b>268,069.43</b>	<b>0.00</b>	<b>510,396.23</b>	

Date

15 Jun 23

Account Holder Signature

Paul Surin

Date

12 JUL 23

Managing Trustee Signature

Mik N



January 2023

<u>End of last year</u>		<u>Balance</u>
	<b>Fixed Assets</b>	
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
	<b>Current Assets</b>	
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
	<b>Liabilities</b>	
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
	<b>Total Funds</b>	
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

End of last yearBalance

## Funds Analysis

## Designated Funds

0.00

0.00

## Restricted Funds

122,810.10 Benevolent Fund  
 124,545.73 Ida Blackett Charitable Fund  
 9,364.53 Royal Army Temperance Assoc'n  
 0.00 RACHD Centenary Summer Event  
 0.00 Ebor regional lunch

134,159.17  
 124,545.73  
 9,364.53  
 0.00  
 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 Non Primary Purpose trading surplus  
 54,421.29 General Purpose Fund surplus

0.00  
 0.00  
 (82,434.39)

54,421.29 Trading & GPF surplus  
 270,339.90 Balance at last balance sheet

(82,434.39)  
 324,761.19

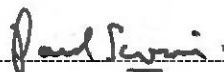
324,761.19 Accumulated Trading &amp; GPF

242,326.80

581,481.55 Grand total

510,396.23

Signature of A/C Holder/Fund Manager



Date 15 Jun 23

Signature of Managing Trustee



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)

Printed: 06/02/2023

RACHD Association

<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 EMBARK	-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
		82,434.39	-8,881.26
		0.00	



## 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	0.00	1,985.00	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	0.00		0.00	
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	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	
		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>
Expenditure		
-----		
Investment Management Costs		
-----		
G500 BANK CHARGES	0.00	-10.93
G501 INVESTMENT MANAGEMENT COST	0.00	0.00
	0.00	-10.93
Costs of Generating Funds		
-----		
	0.00	0.00
Charitable Activities		
-----		
Trading costs	0.00	0.00
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
Governance Costs		
-----		
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
Grants and Donations		
-----		
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
Other Costs		
-----		
Non Primary Trading Costs	0.00	0.00
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
Internal Transfers Out		
-----		
	0.00	0.00
Unrealised Losses on Investments		

	<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

	<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

	<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

	<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

	<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 (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	Account	Cost Centre	Comment
G770			GRANTS OTHER							
Opening balance as at 01/02/2022										
01/02/2022			YE01/02/21			0	Y	10,146.14		
28/02/2022	J		PV 1/22		0000801	1	Y	50,000.00		-10,146.14
28/02/2022	J		PV 2/22		0000802	1	Y	1,500.00		
31/03/2022	J		PV 2/22		0000803	1	Y	625.00		
31/05/2022	J		PV4/22	3	0000809	1	Y	25.46		
2. Grant to RACHD Museum CIO, re fit-out of new premises										
- Grant for CG Golf Camp										
3. Caledonian lunch grant - £250										
4. Obituary costs - £375										
3. Grant - Expedition by Rev										

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment
30/06/2022	J		PV 5/22		0000810	1 Y	180.00			2. Army Sailing Training AT Grant to Rev. [REDACTED]
										4. Grant awarded to Londonderry SSAFA Forces Branch. [REDACTED]
30/06/2022	J		PV 5/22		0000810	1 Y	7,474.00			[REDACTED]
31/10/2022	J		PV 11/22	Grant CPD	0000827	1 Y	250.00			Grant issued to Revd [REDACTED] for Scottish Chaplains CPD Course.
14/11/2022	J		PV 12/22	15 Sig reg grant	0000828	1 Y	100.00			Grant payment to 15 sig Regt for Padre AT activity.
07/12/2022	J		PV 13/22		0000846	1 Y	1,800.00			Grant issued to SSAFA Grampian for [REDACTED] This is the first of three payments to be made.

## 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>
04/01/2023	J		PV 14/22		0000850	1 Y	1,800.00			Grant issued to Grampion SSAFA for [REDACTED] 2nd of 3 payments to be made.
							<hr/>			
							63,754.46	-10,146.14		
							63,754.46			
Closing balance as at 31/01/2023							<hr/>	53,608.32		



CHAPS (Army)

Nominal account name is G771

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

<u>Date</u>	<u>Type</u>	<u>Shadow</u>	<u>Ref 1</u>	<u>Ref 2</u>	<u>Audit</u>	<u>Closed</u>	<u>Value</u>	<u>Account</u>	<u>Cost Centre</u>	<u>Comment</u>
G771			BENEVOLENT FUND WELFARE							
Opening balance as at 01/02/2022							500.00			
01/02/2022			YE01/02/21			0 Y	-500.00			
							0.00			
							0.00			
Closing balance as at 31/01/2023							-500.00			





**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
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 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	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

*Paul Swinn*

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 <sup>th</sup> 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	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:

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

Financial reserves policy	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

	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

Date: 12 JUL 23

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

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 (Rev'd.)

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:

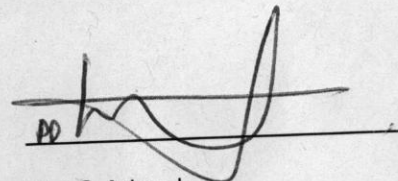
Nil

### 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