



## **THE ROYAL HAMPSHIRE REGIMENT TRUST**

Chairman – Brigadier TAL Glass BSc MSc

Secretary – Lt Col CA Bulleid

### **ANNUAL REPORT FOR THE CHARITIES COMMISSION** **THE ROYAL HAMPSHIRE REGIMENT** **FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2020**

#### **1. The Royal Hampshire Regiment Trust continues to act as the umbrella for the following charity funds:**

The Royal Hampshire Regiment Museum Trust	272965
The Royal Hampshire Regiment Memorial Garden Trust	275653
The Princeps Bowden Smith Memorial Fund	253997
The Royal Hampshire Regiment Comrades Association	246902

#### **2. The Royal Hampshire Regiment Trust - Summary**

a. The year has been dominated by the global Covid Virus pandemic, which meant that the museum was closed for the majority of the year and two Trustees' meetings had to be cancelled. This notwithstanding, moves continued to consolidate some of the individual charities in order to achieve greater efficiency and help to reduce costs. The original plan to transfer the welfare elements of the Regimental Trust to the successor regiment (the Princess of Wales's Royal Regiment) were put on hold to enable Trustees to have greater flexibility to support the wider regimental family. Lt Col CA Bulleid continues as Trust Secretary and Chief Executive. The assistant Curator and volunteers (an equal mix of ex-soldiers and lay members of the public) continued to do outstanding and essential work – especially in the Museum and Memorial Garden.

b. The Comrades' Association was formerly amalgamated with the Princeps Bowden Smith Memorial Fund as their aims and objects were deemed to be similar. Work is continuing to amalgamate the Museum and the Memorial Garden charities, which once completed will pave the way for the welfare charities (the Comrades' Association and the Princeps Bowden Smith Memorial Fund) to be joined together; though this has been delayed on account of other work commitments by the Trustee who had taken on the task.

c. Now that the Comrades' Association and the Princeps Bowden Smith Memorial Fund (the Welfare Fund) have been amalgamated the next stage is either to merge the Comrades' Association with the Hampshire and Isle of Wight Military Aid Fund (202363) or to link the two charities. However, plan to handover of Welfare Fund to PWRR has currently been put on hold while Trustees consider the longer-term future of the Regimental Trust.

### **3. Financial Policies**

a. Funds for the now 3 charities in the Trust are accounted for separately, but all contribute to core expenditure. The Transaction account manages this. The Comrades' Association continues to foster 'esprit de corps' with former members of the Regiment through a wide range of events and assists with welfare grants alongside the Hampshire and Isle of Wight Military Aid Fund (202363).

b. The investments, with Newton Investment Management Ltd since 2015, have continued to produce excellent returns. Trustees believe sufficient funds need to be generated and held in reserve in order of priority to:

- (i) Support benevolence and esprit de corps for former members of the Royal Hampshire Regiment and who are in need, hardship or distress.
- (ii) Improve and refresh the Museum displays so that these continue to enlighten the Public about the County Regiment as well the Army today.
- (iii) Insure the museum and its artefacts against unexpected disasters.
- (iv) Maintain the Memorial Garden to a high standard.

c. Looking ahead, Trustees project at least a further 25 years required for benevolence. For the Museum and Memorial Garden, we are looking, initially, to 2032. We assess annual running costs, using predominantly volunteers working under an experienced curatorial team, to be of the order of £40-50k a year from 2022.

### **4. General Policies**

Risk assessment, DDA and child protection policies continue to be maintained. The Child Protection Policy forms part of our Accreditation Status. A schedule of all risks is assessed annually covering the Museum, the Memorial Garden, electrical and office equipment. A COSHH register is also maintained, including dates when inspections and risk assessments and action taken, are carried out.

### **5. Regimental Museum**

a. Whilst the Museum continues to subscribe to and be part of the Winchester Military Museums' group, it remains an independent body. Additionally, the Trustees continue to:

- (i) Provide education opportunities. Working with the Winchester Military Museum group, the Hampshire and Isle of Wight Military Museum Forum, Trustees offer a range of exhibits and demonstrations to encourage schools to visit. In 2020, as the museum was closed for 5 months on account of various Lockdowns, the lack of tourists in Winchester and the requirement for visitors to wear masks, visitor numbers were down by 85% and were only at 1,400.
- (ii) Advertise widely and use our website to encourage visits of groups of all ages.

(iii) Meet requests by local organisations to provide staff and Regimental experts to lecture on military and Regimental matters.

(iv) Encourage esprit de corps amongst former members of the Regiment.

b. Subscriptions via standing orders for the Museum and the Memorial Garden in 2020 were:

(i) Museum £12,062 and the Memorial Garden £340.

c. Trustees recognise the need to maintain the profile of the British Army in general and of the Royal Hampshire Regiment's successors, the Princess of Wales's Royal Regiment, in particular. To achieve this, they display a range of military publications and include a PWRR specific display.

d. Family Ancestor Research. The Museum maintains its complete archive, the contents of which are available to the general public. The number of paid for commissions from the public for assistance in researching ancestors connected with the Regiment has remained at around 25 per month, such is the interest that has been generated particularly by the centenary of WW1.

## **6. Memorial Garden**

a. The Memorial Garden continues to be maintained as a place of tranquillity and is regularly visited through the year. Members of the public enjoy sitting on the benches, a sandwich lunch and time for reflection.

b. Again Lockdowns and the lack of visitors to Winchester meant that the overall number visiting the Memorial Garden was around 2,000. There were no Services held in the Garden as before and no requests for ashes to be scattered in the Garden.

## **7. The Comrades' Association**

a. The Comrades' Association consists of independent local branches with the overarching Association run from Serle's House. Most branches did not meet during the year because of the Lockdowns and elderly veterans were shielding to avoid infection from others. More than a dozen Comrades died as a result of Covid-19. In the year there was only one central meeting of Secretaries of the branches instead of the usual two and the Regimental Sunday at the Royal Hospital Chelsea was cancelled.

b. As well as fostering the esprit de corps of the Regiment, welfare grants are given to ex-soldiers and their families as necessary, if in need, hardship or distress. Grants are funded by the Comrades' Association Fund (for soldiers) and the Miss Princeps Bowden Smith Memorial Fund (for officers).

c. Grants to soldiers are given in conjunction with the independent charity 'The Hampshire and Isle of Wight Military Aid Fund' after a recommendation from SSAFA or the Royal British Legion. Despite the pandemic, the number of requests for welfare grants was down and were made in only 30 cases, down by a dozen on the previous year.

## **8. Miss Princeps Bowden Smith Memorial Fund**

a. The Miss Princeps Bowden Smith Memorial Fund merged with the Comrades' Association in April of 2020, but not before grants had been made to 2 cases.

Chairman of Trustees  
Brigadier Tim Glass

11<sup>th</sup> October 2021

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2020**  
**for**  
**Royal Hampshire Regiment Museum**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**Royal Hampshire Regiment Museum**

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for the Year Ended 31st December 2020**

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**Royal Hampshire Regiment Museum**

**Report of the Trustees**  
**for the Year Ended 31st December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

272965

**Principal address**

Serle's House  
Southgate Street  
Winchester  
Hampshire  
SO23 9EG

**Trustees**

Brig TAL Glass  
Col PA Davis CBE  
Maj RW Coleman MBE  
Lt Gen D Chalmers DSO OBE  
Mr PM Kirby  
Lt Col NTR Steevenson  
Maj IPB Taylor TD  
Lt Col CF Warren  
Lt Col SJ Nye MBE

Chairman

ex officio trustee

**Secretary**

Lt Col CA Bulleid

**Independent examiner**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document, a scheme dated 1st April 2003 including a uniting direction, linked to the Royal Hampshire Regiment Comrades' Association (246902), The Royal Hampshire Regiment Memorial Garden Trust (275653) and Miss Princep's Bowden-Smith Memorial Fund (253997) and constitutes an unincorporated charity. On 8th December 2020 The Royal Hampshire Regiment Memorial Garden Trust became linked to this charity as one reporting unit.

## **Royal Hampshire Regiment Museum**

### **Report of the Trustees** **for the Year Ended 31st December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Trustees' Powers**

In addition to any other powers which they have, the Trustees may exercise the following powers:

1. In furtherance of the objects of the charities:

- a. Power to delegate the performance of any act, including the exercise of any power or discretion to a committee consisting of any two or more of the Trustees. (The Trustees must exercise reasonable supervision over the committee and the committee must promptly report their acts and proceedings to the Trustees).
- b. Power to make rules and regulations consistent with the Scheme for the management of the charities.
- c. Power to co-operate with other charities, voluntary bodies and statutory authorities. The Trustees may exchange information and advice with them
- d. Power to ensure against Public Liability and, if appropriate, employers' liability, and to insure the buildings of the charity to their full value against fire and all other usual risks (except to the extent that the buildings are insured against any of these risks by a tenant).
- e. Power to appoint staff (who must not be Trustees) and pay them reasonable remuneration, including pension provision for them and their dependents.
- f. Power to acquire or hire property and to maintain and equip it for use for the purposes of the charities.
- g. Power to raise funds and to invite and receive contributions provided that in raising funds the Trustees must not undertake any substantial permanent trading activities and must conform to any relevant requirements of the law

2. In furtherance of the objects of the Museum:

- a. Power to conserve, restore, repair, re-construct and preserve objects in the Regimental Collection
- b. Power to exhibit the Regimental Collection in a museum or museums or such other public places as the Trustees may decide
- c. Power to acquire items for the Regimental Collection for public exhibition.

##### **Risk management**

1. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
2. Investments are managed by BNY Mellon who, with the Trustees, will ensure that they are sufficiently diverse.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Museum are to:

1. Educate the public and members of the successor Regiment (the Princess of Wales's Royal Regiment (PWRR)) in the history of the Royal Hampshire Regiment and its military accomplishments.
2. To uphold the traditions and perpetuate the deeds of the Royal Hampshire Regiment.

The Museum will achieve this by the preservation and public exhibition of the Regimental Collection consisting of documents, artefacts, and other items connected with the Royal Hampshire Regiment or the Princess of Wales's Royal Regiment.

The object of the Memorial Garden Trust is the upkeep, maintenance and management and provision to the public of the Garden of Remembrance known as The Royal Hampshire Regiment Memorial Garden for the following purpose:

1. The scattering of ashes of former members of the Royal Hampshire Regiment.
2. A quiet place to hold Services for Remembrance and Reunion for Members of the Comrades' Association and other appropriate Regimental Associations throughout the year as required.
3. A quiet place for contemplation by the Public and former members of the Royal Hampshire Regiment alike.

##### **Significant activities**

In 2020 the consolidation of the fundraising efforts was hampered by the COVID-19 restrictions and the fact that for half the year the museum was closed and with that donations and shop purchases scaled back considerably. We now receive a regular income of around £11,000 per annum, which when combined with other donations, has considerably improved the cash flow into the museum. On account of the differences in objects for the Museum with the Memorial Garden, the plan to amalgamate them was not possible. However, they have been linked as charities on 8th December 2020 and both charities' results are now reported here. Again COVID-19 restrictions and individuals working from home meant that discussions with Hampshire County Council (HCC) over a new lease have again stalled, however we are hopefully that this will be rectified in 2021 and be done before the date of the expiry of the old lease (31st March 2022).



**Royal Hampshire Regiment Museum**

**Report of the Trustees**  
**for the Year Ended 31st December 2020**

Approved by order of the board of trustees on ..... 24 Jan 21 ..... and signed on its behalf by:

  
.....

Trustee



**Independent Examiner's Report to the Trustees of**  
**Royal Hampshire Regiment Museum**

I report on the accounts for the year ended 31st December 2020, which are set out on pages five to ten.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 18 October 2021

**Royal Hampshire Regiment Museum**

**Statement of Financial Activities**  
**for the Year Ended 31st December 2020**

		Unrestricted fund	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
	Not es	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	70,370	99,164	169,534	24,121
Activities for generating funds	3	1,118	-	1,118	6,571
Investment income	4	<u>74</u>	<u>-</u>	<u>74</u>	<u>141</u>
<b>Total incoming resources</b>		<b>71,562</b>	<b>99,164</b>	<b>170,726</b>	<b>30,833</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs		1,073	-	1,073	1,540
<b>Charitable activities</b>	5				
Museum support		20	-	20	879
Garden support		-	824	824	-
<b>Other resources expended</b>		<u>62</u>	<u>-</u>	<u>62</u>	<u>139</u>
<b>Total resources expended</b>		<b>1,155</b>	<b>824</b>	<b>1,979</b>	<b>2,558</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		70,407	98,340	168,747	28,275
<b>Gross transfers between funds</b>	11	<u>45,437</u>	<u>(45,437)</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		<b>115,844</b>	<b>52,903</b>	<b>168,747</b>	<b>28,275</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>136,795</b>	<b>36,702</b>	<b>173,497</b>	<b>145,222</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>252,639</u></b>	<b><u>89,605</u></b>	<b><u>342,244</u></b>	<b><u>173,497</u></b>

The notes form part of these financial statements

**Royal Hampshire Regiment Museum**

**Balance Sheet**  
**At 31st December 2020**

	Not es	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	8	4,886	-	4,886	5,649
Debtors	9	-	-	-	45,437
Cash at bank and in hand		<u>250,740</u>	<u>98,500</u>	<u>349,240</u>	<u>179,728</u>
		255,626	98,500	354,126	230,814
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,987)	(8,895)	(11,882)	(57,317)
<b>NET CURRENT ASSETS</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>NET ASSETS</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>FUNDS</b>	11				
Unrestricted funds				252,639	136,795
Restricted funds				<u>89,605</u>	<u>36,702</u>
<b>TOTAL FUNDS</b>				<u>342,244</u>	<u>173,497</u>

The financial statements were approved by the Board of Trustees on 24 Jan 21 and were signed on its behalf by:

  
.....  
Trustee

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements**  
**for the Year Ended 31st December 2020**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.12.20	31.12.19
	£	£
Donations	51,914	10,470
Gift aid	6,087	-
Legacies	98,641	-
Subscriptions	12,410	12,459
Sundry income	<u>482</u>	<u>1,192</u>
	<u>169,534</u>	<u>24,121</u>

Donations include £50,000 received from the The Royal Hampshire Regiment Comrades' Association.

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.12.20	31.12.19
	£	£
Shop income	968	5,037
Research fees	<u>150</u>	<u>1,534</u>
	<u>1,118</u>	<u>6,571</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**4. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>74</u>	<u>141</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Totals
	£	£
Museum support	20	20
Garden support	<u>824</u>	<u>824</u>
	<u>844</u>	<u>844</u>

**6. SUPPORT COSTS**

	Finance
	£
Other resources expended	<u>62</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**8. STOCKS**

	31.12.20	31.12.19
	£	£
Finished goods	<u>4,886</u>	<u>5,649</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other debtors	<u>-</u>	<u>45,437</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other creditors	<u>11,882</u>	<u>57,317</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	136,795	70,407	45,437	252,639
<b>Restricted funds</b>				
Royal Hampshire Regiment Memorial Garden Trust	36,702	98,340	(45,437)	89,605
<b>TOTAL FUNDS</b>	<u>173,497</u>	<u>168,747</u>	<u>-</u>	<u>342,244</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,562	(1,155)	70,407
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	99,164	(824)	98,340
<b>TOTAL FUNDS</b>	<u>170,726</u>	<u>(1,979)</u>	<u>168,747</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	109,506	27,289	136,795
<b>Restricted Funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	35,716	986	36,702
<b>TOTAL FUNDS</b>	<u>145,222</u>	<u>28,275</u>	<u>173,497</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,847	(2,558)	27,289
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	986	-	986
<b>TOTAL FUNDS</b>	<u>30,833</u>	<u>(2,558)</u>	<u>28,275</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	109,506	97,696	45,437	252,639
<b>Restricted funds</b>				
Royal Hampshire Regiment Memorial Garden Trust	<u>35,716</u>	<u>99,326</u>	<u>(45,437)</u>	<u>89,605</u>
<b>TOTAL FUNDS</b>	<u>145,222</u>	<u>197,022</u>	<u>-</u>	<u>342,244</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,409	(3,713)	97,696
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	<u>100,150</u>	<u>(824)</u>	<u>99,326</u>
<b>TOTAL FUNDS</b>	<u>201,559</u>	<u>(4,537)</u>	<u>197,022</u>



**Royal Hampshire Regiment Museum**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2020**

	31.12.20 £	31.12.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	51,914	10,470
Gift aid	6,087	-
Legacies	98,641	-
Subscriptions	12,410	12,459
Sundry income	<u>482</u>	<u>1,192</u>
	169,534	24,121
<b>Activities for generating funds</b>		
Shop income	968	5,037
Research fees	<u>150</u>	<u>1,534</u>
	1,118	6,571
<b>Investment income</b>		
Deposit account interest	<u>74</u>	<u>141</u>
<b>Total incoming resources</b>	170,726	30,833
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Purchases	1,073	1,540
<b>Charitable activities</b>		
Garden maintenance	824	-
Subscriptions	20	20
Educational project	<u>-</u>	<u>859</u>
	844	879
<b>Support costs</b>		
<b>Management</b>		
Administration costs	-	89
<b>Finance</b>		
Bank charges	<u>62</u>	<u>50</u>
<b>Total resources expended</b>	1,979	2,558
<b>Net income</b>	<u><u>168,747</u></u>	<u><u>28,275</u></u>

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2020**  
**for**  
**Royal Hampshire Regiment Museum**

Wheeler & Co Ltd  
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**Royal Hampshire Regiment Museum**

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**Royal Hampshire Regiment Museum**

**Report of the Trustees**  
**for the Year Ended 31st December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

272965

**Principal address**

Serle's House  
Southgate Street  
Winchester  
Hampshire  
SO23 9EG

**Trustees**

Brig TAL Glass  
Col PA Davis CBE  
Maj RW Coleman MBE  
Lt Gen D Chalmers DSO OBE  
Mr PM Kirby  
Lt Col NTR Steevenson  
Maj IPB Taylor TD  
Lt Col CF Warren  
Lt Col SJ Nye MBE

Chairman

ex officio trustee

**Secretary**

Lt Col CA Bulleid

**Independent examiner**

Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document, a scheme dated 1st April 2003 including a uniting direction, linked to the Royal Hampshire Regiment Comrades' Association (246902), The Royal Hampshire Regiment Memorial Garden Trust (275653) and Miss Princep's Bowden-Smith Memorial Fund (253997) and constitutes an unincorporated charity. On 8th December 2020 The Royal Hampshire Regiment Memorial Garden Trust became linked to this charity as one reporting unit.

## **Royal Hampshire Regiment Museum**

### **Report of the Trustees** **for the Year Ended 31st December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Trustees' Powers**

In addition to any other powers which they have, the Trustees may exercise the following powers:

1. In furtherance of the objects of the charities:

- a. Power to delegate the performance of any act, including the exercise of any power or discretion to a committee consisting of any two or more of the Trustees. (The Trustees must exercise reasonable supervision over the committee and the committee must promptly report their acts and proceedings to the Trustees).
- b. Power to make rules and regulations consistent with the Scheme for the management of the charities.
- c. Power to co-operate with other charities, voluntary bodies and statutory authorities. The Trustees may exchange information and advice with them
- d. Power to ensure against Public Liability and, if appropriate, employers' liability, and to insure the buildings of the charity to their full value against fire and all other usual risks (except to the extent that the buildings are insured against any of these risks by a tenant).
- e. Power to appoint staff (who must not be Trustees) and pay them reasonable remuneration, including pension provision for them and their dependents.
- f. Power to acquire or hire property and to maintain and equip it for use for the purposes of the charities.
- g. Power to raise funds and to invite and receive contributions provided that in raising funds the Trustees must not undertake any substantial permanent trading activities and must conform to any relevant requirements of the law

2. In furtherance of the objects of the Museum:

- a. Power to conserve, restore, repair, re-construct and preserve objects in the Regimental Collection
- b. Power to exhibit the Regimental Collection in a museum or museums or such other public places as the Trustees may decide
- c. Power to acquire items for the Regimental Collection for public exhibition.

##### **Risk management**

1. The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
2. Investments are managed by BNY Mellon who, with the Trustees, will ensure that they are sufficiently diverse.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the Museum are to:

1. Educate the public and members of the successor Regiment (the Princess of Wales's Royal Regiment (PWRR)) in the history of the Royal Hampshire Regiment and its military accomplishments.
2. To uphold the traditions and perpetuate the deeds of the Royal Hampshire Regiment.

The Museum will achieve this by the preservation and public exhibition of the Regimental Collection consisting of documents, artefacts, and other items connected with the Royal Hampshire Regiment or the Princess of Wales's Royal Regiment.

The object of the Memorial Garden Trust is the upkeep, maintenance and management and provision to the public of the Garden of Remembrance known as The Royal Hampshire Regiment Memorial Garden for the following purpose:

1. The scattering of ashes of former members of the Royal Hampshire Regiment.
2. A quiet place to hold Services for Remembrance and Reunion for Members of the Comrades' Association and other appropriate Regimental Associations throughout the year as required.
3. A quiet place for contemplation by the Public and former members of the Royal Hampshire Regiment alike.

##### **Significant activities**

In 2020 the consolidation of the fundraising efforts was hampered by the COVID-19 restrictions and the fact that for half the year the museum was closed and with that donations and shop purchases scaled back considerably. We now receive a regular income of around £11,000 per annum, which when combined with other donations, has considerably improved the cash flow into the museum. On account of the differences in objects for the Museum with the Memorial Garden, the plan to amalgamate them was not possible. However, they have been linked as charities on 8th December 2020 and both charities' results are now reported here. Again COVID-19 restrictions and individuals working from home meant that discussions with Hampshire County Council (HCC) over a new lease have again stalled, however we are hopefully that this will be rectified in 2021 and be done before the date of the expiry of the old lease (31st March 2022).

**Royal Hampshire Regiment Museum**

**Report of the Trustees**  
**for the Year Ended 31st December 2020**

Approved by order of the board of trustees on ..... 24 Jan 21 ..... and signed on its behalf by:

  
.....

Trustee



**Independent Examiner's Report to the Trustees of**  
**Royal Hampshire Regiment Museum**

I report on the accounts for the year ended 31st December 2020, which are set out on pages five to ten.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Kevin Wheeler FCA  
Wheeler & Co Ltd  
Chartered Accountants  
The Shrubbery  
14 Church Street  
Whitchurch  
Hampshire  
RG28 7AB

Date: 18 October 2021

**Royal Hampshire Regiment Museum**

**Statement of Financial Activities**  
**for the Year Ended 31st December 2020**

		Unrestricted fund	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
	Not es	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	70,370	99,164	169,534	24,121
Activities for generating funds	3	1,118	-	1,118	6,571
Investment income	4	<u>74</u>	<u>-</u>	<u>74</u>	<u>141</u>
<b>Total incoming resources</b>		<b>71,562</b>	<b>99,164</b>	<b>170,726</b>	<b>30,833</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs		1,073	-	1,073	1,540
<b>Charitable activities</b>	5				
Museum support		20	-	20	879
Garden support		-	824	824	-
<b>Other resources expended</b>		<u>62</u>	<u>-</u>	<u>62</u>	<u>139</u>
<b>Total resources expended</b>		<b>1,155</b>	<b>824</b>	<b>1,979</b>	<b>2,558</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
		70,407	98,340	168,747	28,275
<b>Gross transfers between funds</b>	11	<u>45,437</u>	<u>(45,437)</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		<b>115,844</b>	<b>52,903</b>	<b>168,747</b>	<b>28,275</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>136,795</b>	<b>36,702</b>	<b>173,497</b>	<b>145,222</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>252,639</u></b>	<b><u>89,605</u></b>	<b><u>342,244</u></b>	<b><u>173,497</u></b>

The notes form part of these financial statements



**Royal Hampshire Regiment Museum**

**Balance Sheet**  
**At 31st December 2020**

	Not es	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>					
Stocks	8	4,886	-	4,886	5,649
Debtors	9	-	-	-	45,437
Cash at bank and in hand		<u>250,740</u>	<u>98,500</u>	<u>349,240</u>	<u>179,728</u>
		255,626	98,500	354,126	230,814
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,987)	(8,895)	(11,882)	(57,317)
<b>NET CURRENT ASSETS</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>NET ASSETS</b>		<u>252,639</u>	<u>89,605</u>	<u>342,244</u>	<u>173,497</u>
<b>FUNDS</b>	11				
Unrestricted funds				252,639	136,795
Restricted funds				<u>89,605</u>	<u>36,702</u>
<b>TOTAL FUNDS</b>				<u>342,244</u>	<u>173,497</u>

The financial statements were approved by the Board of Trustees on 24 Jan 21 and were signed on its behalf by:

  
.....  
Trustee

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements**  
**for the Year Ended 31st December 2020**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.12.20	31.12.19
	£	£
Donations	51,914	10,470
Gift aid	6,087	-
Legacies	98,641	-
Subscriptions	12,410	12,459
Sundry income	<u>482</u>	<u>1,192</u>
	<u>169,534</u>	<u>24,121</u>

Donations include £50,000 received from the The Royal Hampshire Regiment Comrades' Association.

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.12.20	31.12.19
	£	£
Shop income	968	5,037
Research fees	<u>150</u>	<u>1,534</u>
	<u>1,118</u>	<u>6,571</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**4. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>74</u>	<u>141</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Totals
	£	£
Museum support	20	20
Garden support	<u>824</u>	<u>824</u>
	<u>844</u>	<u>844</u>

**6. SUPPORT COSTS**

	Finance
	£
Other resources expended	<u>62</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**8. STOCKS**

	31.12.20	31.12.19
	£	£
Finished goods	<u>4,886</u>	<u>5,649</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other debtors	<u>-</u>	<u>45,437</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other creditors	<u>11,882</u>	<u>57,317</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	136,795	70,407	45,437	252,639
<b>Restricted funds</b>				
Royal Hampshire Regiment Memorial Garden Trust	36,702	98,340	(45,437)	89,605
<b>TOTAL FUNDS</b>	<u>173,497</u>	<u>168,747</u>	<u>-</u>	<u>342,244</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,562	(1,155)	70,407
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	99,164	(824)	98,340
<b>TOTAL FUNDS</b>	<u>170,726</u>	<u>(1,979)</u>	<u>168,747</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	109,506	27,289	136,795
<b>Restricted Funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	35,716	986	36,702
<b>TOTAL FUNDS</b>	<u>145,222</u>	<u>28,275</u>	<u>173,497</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,847	(2,558)	27,289
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	986	-	986
<b>TOTAL FUNDS</b>	<u>30,833</u>	<u>(2,558)</u>	<u>28,275</u>

**Royal Hampshire Regiment Museum**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	109,506	97,696	45,437	252,639
<b>Restricted funds</b>				
Royal Hampshire Regiment Memorial Garden Trust	<u>35,716</u>	<u>99,326</u>	<u>(45,437)</u>	<u>89,605</u>
<b>TOTAL FUNDS</b>	<u>145,222</u>	<u>197,022</u>	<u>-</u>	<u>342,244</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,409	(3,713)	97,696
<b>Restricted funds</b>			
Royal Hampshire Regiment Memorial Garden Trust	<u>100,150</u>	<u>(824)</u>	<u>99,326</u>
<b>TOTAL FUNDS</b>	<u>201,559</u>	<u>(4,537)</u>	<u>197,022</u>

**Royal Hampshire Regiment Museum**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2020**

	31.12.20 £	31.12.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	51,914	10,470
Gift aid	6,087	-
Legacies	98,641	-
Subscriptions	12,410	12,459
Sundry income	<u>482</u>	<u>1,192</u>
	169,534	24,121
<b>Activities for generating funds</b>		
Shop income	968	5,037
Research fees	<u>150</u>	<u>1,534</u>
	1,118	6,571
<b>Investment income</b>		
Deposit account interest	<u>74</u>	<u>141</u>
<b>Total incoming resources</b>	170,726	30,833
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Purchases	1,073	1,540
<b>Charitable activities</b>		
Garden maintenance	824	-
Subscriptions	20	20
Educational project	<u>-</u>	<u>859</u>
	844	879
<b>Support costs</b>		
<b>Management</b>		
Administration costs	-	89
<b>Finance</b>		
Bank charges	<u>62</u>	<u>50</u>
<b>Total resources expended</b>	1,979	2,558
	<u>          </u>	<u>          </u>
<b>Net income</b>	<u>168,747</u>	<u>28,275</u>