

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 31ST DECEMBER 2021**

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

The Royal Hampshire Regiment Museum	272965
The Royal Hampshire Regiment Welfare Fund	246902

2. The Royal Hampshire Regiment Trust - Summary

- a. 2021 saw the consolidation of the remainder of the Regimental Funds, a task which had been started in the previous year. Most of the Trustees of the Hampshire and Isle of Wight Military Aid Fund (202363) resigned and were replaced by Trustees of the Royal Hampshire Regiment. At this point linkage of this fund to Comrades' Association was applied for and granted and the Comrades' Association Scheme changed its name to the Royal Hampshire Regiment Welfare Fund retaining its original Charity number of 249902. In 2020, the Regimental Memorial Garden Trust (275653) had been linked to the Regimental Museum (272965). These moves have managed to streamline the administration of the organisation and thus reduce costs. It should be mentioned that individual bank accounts for the linked charities have not been closed, as it was felt by Trustees that inertia by subscribers would mean that not all standing orders would be carried over to new accounts.
- b. 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.
- c. The restrictions on movement by the general public as a result of the Covid Pandemic meant that the museum wasn't open for the first half of the year and as a result visitor numbers were significantly reduced to approximately 40% of those before the pandemic.

3. Financial Policies

- a. Funds for the now 2 charities in the Trust are accounted for separately, but all contribute to core expenditure. The Transaction account manages this. The Welfare Fund continues to foster 'esprit de

corps' (as the Comrades' Association did before it) and Welfare Grants are also paid from this fund as had happened in the past with the Hampshire and Isle of Wight Military Aid Fund.

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 £60-70k 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 & Memorial Garden

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 2021, 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 40% on pre-covid rates and were only at 2,700.
- (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 and donations for the Museum and the Memorial Garden in 2021 were:

- (i) Museum £12,700 and the Memorial Garden £1,500.
- (ii) Donations for the Museum £5,250; Memorial Garden £700.

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

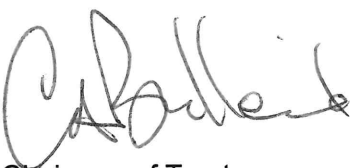
- a. The Memorial Garden continues to be maintained as a place of tranquillity and is regularly visited through the year. Members of the public enjoy sitting on the benches, a sandwich lunch and time for reflection.
- b. The red roses which had been planted four years ago, having been largely paid for by public subscription failed and had to be replaced.

7. The Comrades' Association

- a. The effects of the Government imposed Covid restrictions and average age of many of the Branch Secretaries has taken its toll on the Comrades' Association. The Association now can easily be divided into 2 groups – the town branches (mainly former National Servicemen and therefore aged in their 80s) and the Regimental Club which draws its membership from across the country and where the average age is around 60. As a result, only the Malaya & Borneo Branch meet regularly, the other remaining Branches (London, Southampton, Aldershot, Portsmouth and Andover) have now closed.
- b. The Executive Committee of the Comrades' Association did meet in the autumn, but the annual reunion in Winchester was once again cancelled.
- c. 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 given by the Hampshire and Isle of Wight Military Aid Fund continue to be 'topped' up by the Comrades' Association Fund (for soldiers).

8. The Royal Hampshire Regiment Welfare Fund

- a. Grants to soldiers continue to be given by 'The Hampshire and Isle of Wight Military Aid Fund' after a recommendation from SSAFA or the Royal British Legion. As had been found in 2020, as a result of the Covid pandemic, the number of requests for welfare grants was well down on previous years and only about 20 cases were seen. Only one case was for assistance with funeral costs, the majority of the others were for brown or white goods for home, with one case for assistance with a re-training course.
- a. There was one grant made to a former officer which in the past would have been made from the Princes Bowden Smith Memorial Fund, which had merged with the Comrades' Association in April of 2020.


Chairman of Trustees
Brigadier Tim Glass

28th October 2022

REGISTERED CHARITY NUMBER: 272965

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
Royal Hampshire Regiment Museum

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

Royal Hampshire Regiment Museum

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Royal Hampshire Regiment Museum

Report of the Trustees **for the Year Ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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).

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 2021**

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

272965

Principal address

Serle's House
Southgate Street
Winchester
Hampshire
SO23 9EG

Trustees

Brig TAL Glass
Brig DA Harrison OBE
Col PA Davis CBE
Col SAC Frere-Cook MBE
Lt Col SJ Nye MBE
Lt Col CF Warren
Maj MF Pearce
Maj IPB Taylor TD
Capt JM Curtis

Chairman

Secretary

Lt Col CA Bulleid

Royal Hampshire Regiment Museum

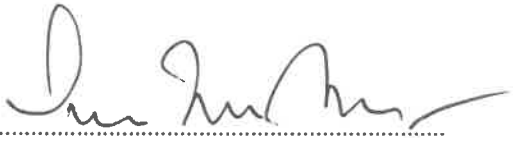
Report of the Trustees
for the Year Ended 31st December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 19 Oct 22 and signed on its behalf by:



Trustee

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

Independent examiner's report to the trustees of Royal Hampshire Regiment Museum

I report to the charity trustees on my examination of the accounts of Royal Hampshire Regiment Museum (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date: 19 October 2022

Royal Hampshire Regiment Museum

Statement of Financial Activities
for the Year Ended 31st December 2021

				31.12.21	31.12.20
	Notes	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,003	2,242	20,245	169,533
Other trading activities	3	7,511	-	7,511	1,118
Investment income	4	<u>23</u>	<u>-</u>	<u>23</u>	<u>74</u>
Total		25,537	2,242	27,779	170,725
EXPENDITURE ON					
Raising funds		2,764	-	2,764	1,073
Charitable activities	5				
Museum support		283	-	283	20
Garden support		-	3,479	3,479	824
Other		<u>211</u>	<u>15,000</u>	<u>15,211</u>	<u>62</u>
Total		3,258	18,479	21,737	1,979
NET INCOME/(EXPENDITURE)		22,279	(16,237)	6,042	168,746
RECONCILIATION OF FUNDS					
Total funds brought forward		252,638	89,605	342,243	173,497
TOTAL FUNDS CARRIED FORWARD		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>

The notes form part of these financial statements

Royal Hampshire Regiment Museum

Balance Sheet
31st December 2021

				31.12.21	31.12.20
	Notes	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £	Total funds £
FIXED ASSETS					
Investments	10	20,000	-	20,000	-
CURRENT ASSETS					
Stocks	11	4,886	-	4,886	4,886
Cash at bank and in hand		<u>253,017</u>	<u>82,263</u>	<u>335,280</u>	<u>349,240</u>
		257,903	82,263	340,166	354,126
CREDITORS					
Amounts falling due within one year	12	(2,986)	(8,895)	(11,881)	(11,883)
NET CURRENT ASSETS		<u>254,917</u>	<u>73,368</u>	<u>328,285</u>	<u>342,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>
NET ASSETS		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>
FUNDS	13				
Unrestricted funds				<u>348,285</u>	<u>342,243</u>
TOTAL FUNDS				<u>348,285</u>	<u>342,243</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 Oct 22 and were signed on its behalf by:


.....
Trustee

The notes form part of these financial statements

Royal Hampshire Regiment Museum

Notes to the Financial Statements **for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	5,960	51,913
Gift aid	101	6,087
Legacies	-	98,641
Subscriptions	14,184	12,410
Sundry income	-	482
	<u>20,245</u>	<u>169,533</u>

Donations in 2020 include £50,000 received from the The Royal Hampshire Regiment Comrades' Association.

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Shop income	6,558	968
Research fees	<u>953</u>	<u>150</u>
	<u><u>7,511</u></u>	<u><u>1,118</u></u>

4. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>23</u>	<u>74</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Museum support	283	-	283
Garden support	<u>2,840</u>	<u>639</u>	<u>3,479</u>
	<u><u>3,123</u></u>	<u><u>639</u></u>	<u><u>3,762</u></u>

6. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Garden support	<u>639</u>	<u>-</u>

7. SUPPORT COSTS

	Management £	Finance £	Totals £
Other resources expended	<u>15,161</u>	<u>50</u>	<u>15,211</u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,370	99,163	169,533
Other trading activities	1,118	-	1,118
Investment income	<u>74</u>	<u>-</u>	<u>74</u>
Total	71,562	99,163	170,725
 EXPENDITURE ON			
Raising funds	1,073	-	1,073
 Charitable activities			
Museum support			
	20	-	20
Garden support	-	824	824
Other	<u>62</u>	<u>-</u>	<u>62</u>
Total	1,155	824	1,979
 NET INCOME	70,407	98,339	168,746
Transfers between funds	<u>45,437</u>	<u>(45,437)</u>	<u>-</u>
Net movement in funds	115,844	52,902	168,746
 RECONCILIATION OF FUNDS			
Total funds brought forward	136,795	36,702	173,497
 TOTAL FUNDS CARRIED FORWARD	<u><u>252,639</u></u>	<u><u>89,604</u></u>	<u><u>342,243</u></u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
Additions	<u>20,000</u>
NET BOOK VALUE	
At 31st December 2021	<u>20,000</u>
At 31st December 2020	<u>-</u>

There were no investment assets outside the UK.

11. STOCKS

	31.12.21	31.12.20
	£	£
Finished goods	<u>4,886</u>	<u>4,886</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	<u>11,881</u>	<u>11,883</u>

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Royal Hampshire Regiment Museum	252,638	22,279	274,917
Royal Hampshire Regiment Memorial GardenTrust	<u>89,605</u>	<u>(16,237)</u>	<u>73,368</u>
	<u>342,243</u>	<u>6,042</u>	<u>348,285</u>
TOTAL FUNDS	<u>342,243</u>	<u>6,042</u>	<u>348,285</u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Royal Hampshire Regiment Museum	25,537	(3,258)	22,279
Royal Hampshire Regiment Memorial GardenTrust	<u>2,242</u>	<u>(18,479)</u>	<u>(16,237)</u>
	<u>27,779</u>	<u>(21,737)</u>	<u>6,042</u>
TOTAL FUNDS	<u><u>27,779</u></u>	<u><u>(21,737)</u></u>	<u><u>6,042</u></u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
Royal Hampshire Regiment Museum	136,795	70,407	45,437	252,639
Royal Hampshire Regiment Memorial GardenTrust	<u>36,702</u>	<u>98,339</u>	<u>(45,437)</u>	<u>89,604</u>
	<u>173,497</u>	<u>168,746</u>	<u>-</u>	<u>342,243</u>
TOTAL FUNDS	<u><u>173,497</u></u>	<u><u>168,746</u></u>	<u><u>-</u></u>	<u><u>342,243</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Royal Hampshire Regiment Museum	71,562	(1,155)	70,407
Royal Hampshire Regiment Memorial GardenTrust	<u>99,163</u>	<u>(824)</u>	<u>98,339</u>
	<u>170,725</u>	<u>(1,979)</u>	<u>168,746</u>
TOTAL FUNDS	<u><u>170,725</u></u>	<u><u>(1,979)</u></u>	<u><u>168,746</u></u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Royal Hampshire Regiment Museum	136,795	92,686	45,437	274,918
Royal Hampshire Regiment Memorial GardenTrust	<u>36,702</u>	<u>82,102</u>	<u>(45,437)</u>	<u>73,367</u>
	<u>173,497</u>	<u>174,788</u>	<u>-</u>	<u>348,285</u>
TOTAL FUNDS	<u>173,497</u>	<u>174,788</u>	<u>-</u>	<u>348,285</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 £
Unrestricted funds			
Royal Hampshire Regiment Museum	97,099	(4,413)	92,686
Royal Hampshire Regiment Memorial GardenTrust	<u>101,405</u>	<u>(19,303)</u>	<u>82,102</u>
	<u>198,504</u>	<u>(23,716)</u>	<u>174,788</u>
TOTAL FUNDS	<u>198,504</u>	<u>(23,716)</u>	<u>174,788</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Royal Hampshire Regiment Museum

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,960	51,913
Gift aid	101	6,087
Legacies	-	98,641
Subscriptions	14,184	12,410
Sundry income	<u>-</u>	<u>482</u>
	20,245	169,533
Other trading activities		
Shop income	6,558	968
Research fees	<u>953</u>	<u>150</u>
	7,511	1,118
Investment income		
Deposit account interest	<u>23</u>	<u>74</u>
Total incoming resources	27,779	170,725
EXPENDITURE		
Other trading activities		
Purchases	2,764	1,073
Charitable activities		
Garden maintenance	2,840	824
Subscriptions	283	20
Grants to individuals	<u>639</u>	<u>-</u>
	3,762	844
Support costs		
Management		
Administration costs	161	-
Share of trust costs	<u>15,000</u>	<u>-</u>
	15,161	-
Finance		
Bank charges	<u>50</u>	<u>62</u>
Total resources expended	<u>21,737</u>	<u>1,979</u>
Net income	<u><u>6,042</u></u>	<u><u>168,746</u></u>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 272965

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
Royal Hampshire Regiment Museum

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

Royal Hampshire Regiment Museum

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Royal Hampshire Regiment Museum

Report of the Trustees **for the Year Ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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).

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 2021**

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

272965

Principal address

Serle's House
Southgate Street
Winchester
Hampshire
SO23 9EG

Trustees

Brig TAL Glass
Brig DA Harrison OBE
Col PA Davis CBE
Col SAC Frere-Cook MBE
Lt Col SJ Nye MBE
Lt Col CF Warren
Maj MF Pearce
Maj IPB Taylor TD
Capt JM Curtis

Chairman

Secretary

Lt Col CA Bulleid

Royal Hampshire Regiment Museum

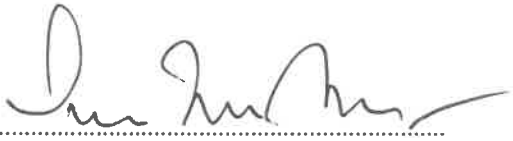
Report of the Trustees
for the Year Ended 31st December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 19 Oct 22 and signed on its behalf by:



Trustee

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

Independent examiner's report to the trustees of Royal Hampshire Regiment Museum

I report to the charity trustees on my examination of the accounts of Royal Hampshire Regiment Museum (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date: 19 October 2022

Royal Hampshire Regiment Museum

Statement of Financial Activities
for the Year Ended 31st December 2021

				31.12.21	31.12.20
	Notes	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,003	2,242	20,245	169,533
Other trading activities	3	7,511	-	7,511	1,118
Investment income	4	<u>23</u>	<u>-</u>	<u>23</u>	<u>74</u>
Total		25,537	2,242	27,779	170,725
EXPENDITURE ON					
Raising funds		2,764	-	2,764	1,073
Charitable activities	5				
Museum support		283	-	283	20
Garden support		-	3,479	3,479	824
Other		<u>211</u>	<u>15,000</u>	<u>15,211</u>	<u>62</u>
Total		3,258	18,479	21,737	1,979
NET INCOME/(EXPENDITURE)		22,279	(16,237)	6,042	168,746
RECONCILIATION OF FUNDS					
Total funds brought forward		252,638	89,605	342,243	173,497
TOTAL FUNDS CARRIED FORWARD		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>

The notes form part of these financial statements

Royal Hampshire Regiment Museum

Balance Sheet
31st December 2021

				31.12.21	31.12.20
	Notes	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £	Total funds £
FIXED ASSETS					
Investments	10	20,000	-	20,000	-
CURRENT ASSETS					
Stocks	11	4,886	-	4,886	4,886
Cash at bank and in hand		<u>253,017</u>	<u>82,263</u>	<u>335,280</u>	<u>349,240</u>
		257,903	82,263	340,166	354,126
CREDITORS					
Amounts falling due within one year	12	(2,986)	(8,895)	(11,881)	(11,883)
NET CURRENT ASSETS		<u>254,917</u>	<u>73,368</u>	<u>328,285</u>	<u>342,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>
NET ASSETS		<u>274,917</u>	<u>73,368</u>	<u>348,285</u>	<u>342,243</u>
FUNDS	13				
Unrestricted funds				<u>348,285</u>	<u>342,243</u>
TOTAL FUNDS				<u>348,285</u>	<u>342,243</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 Oct 22 and were signed on its behalf by:


.....
Trustee

The notes form part of these financial statements

Royal Hampshire Regiment Museum

Notes to the Financial Statements **for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Donations	5,960	51,913
Gift aid	101	6,087
Legacies	-	98,641
Subscriptions	14,184	12,410
Sundry income	-	482
	<u>20,245</u>	<u>169,533</u>

Donations in 2020 include £50,000 received from the The Royal Hampshire Regiment Comrades' Association.

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Shop income	6,558	968
Research fees	<u>953</u>	<u>150</u>
	<u><u>7,511</u></u>	<u><u>1,118</u></u>

4. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>23</u>	<u>74</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Totals £
Museum support	283	-	283
Garden support	<u>2,840</u>	<u>639</u>	<u>3,479</u>
	<u><u>3,123</u></u>	<u><u>639</u></u>	<u><u>3,762</u></u>

6. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Garden support	<u>639</u>	<u>-</u>

7. SUPPORT COSTS

	Management £	Finance £	Totals £
Other resources expended	<u>15,161</u>	<u>50</u>	<u>15,211</u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Royal Hampshire Regiment Museum £	Royal Hampshire Regiment Memorial Garden Trust £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,370	99,163	169,533
Other trading activities	1,118	-	1,118
Investment income	<u>74</u>	<u>-</u>	<u>74</u>
Total	71,562	99,163	170,725
 EXPENDITURE ON			
Raising funds	1,073	-	1,073
 Charitable activities			
Museum support			
	20	-	20
Garden support	-	824	824
Other	<u>62</u>	<u>-</u>	<u>62</u>
Total	1,155	824	1,979
 NET INCOME	70,407	98,339	168,746
Transfers between funds	<u>45,437</u>	<u>(45,437)</u>	<u>-</u>
Net movement in funds	115,844	52,902	168,746
 RECONCILIATION OF FUNDS			
Total funds brought forward	136,795	36,702	173,497
 TOTAL FUNDS CARRIED FORWARD	<u><u>252,639</u></u>	<u><u>89,604</u></u>	<u><u>342,243</u></u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
Additions	<u>20,000</u>
NET BOOK VALUE	
At 31st December 2021	<u>20,000</u>
At 31st December 2020	<u>-</u>

There were no investment assets outside the UK.

11. STOCKS

	31.12.21	31.12.20
	£	£
Finished goods	<u>4,886</u>	<u>4,886</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	<u>11,881</u>	<u>11,883</u>

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Royal Hampshire Regiment Museum	252,638	22,279	274,917
Royal Hampshire Regiment Memorial GardenTrust	<u>89,605</u>	<u>(16,237)</u>	<u>73,368</u>
	<u>342,243</u>	<u>6,042</u>	<u>348,285</u>
TOTAL FUNDS	<u>342,243</u>	<u>6,042</u>	<u>348,285</u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Royal Hampshire Regiment Museum	25,537	(3,258)	22,279
Royal Hampshire Regiment Memorial GardenTrust	<u>2,242</u>	<u>(18,479)</u>	<u>(16,237)</u>
	<u>27,779</u>	<u>(21,737)</u>	<u>6,042</u>
TOTAL FUNDS	<u><u>27,779</u></u>	<u><u>(21,737)</u></u>	<u><u>6,042</u></u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
Royal Hampshire Regiment Museum	136,795	70,407	45,437	252,639
Royal Hampshire Regiment Memorial GardenTrust	<u>36,702</u>	<u>98,339</u>	<u>(45,437)</u>	<u>89,604</u>
	<u>173,497</u>	<u>168,746</u>	<u>-</u>	<u>342,243</u>
TOTAL FUNDS	<u><u>173,497</u></u>	<u><u>168,746</u></u>	<u><u>-</u></u>	<u><u>342,243</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Royal Hampshire Regiment Museum	71,562	(1,155)	70,407
Royal Hampshire Regiment Memorial GardenTrust	<u>99,163</u>	<u>(824)</u>	<u>98,339</u>
	<u>170,725</u>	<u>(1,979)</u>	<u>168,746</u>
TOTAL FUNDS	<u><u>170,725</u></u>	<u><u>(1,979)</u></u>	<u><u>168,746</u></u>

Royal Hampshire Regiment Museum

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Royal Hampshire Regiment Museum	136,795	92,686	45,437	274,918
Royal Hampshire Regiment Memorial GardenTrust	<u>36,702</u>	<u>82,102</u>	<u>(45,437)</u>	<u>73,367</u>
	<u>173,497</u>	<u>174,788</u>	<u>-</u>	<u>348,285</u>
TOTAL FUNDS	<u>173,497</u>	<u>174,788</u>	<u>-</u>	<u>348,285</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 £
Unrestricted funds			
Royal Hampshire Regiment Museum	97,099	(4,413)	92,686
Royal Hampshire Regiment Memorial GardenTrust	<u>101,405</u>	<u>(19,303)</u>	<u>82,102</u>
	<u>198,504</u>	<u>(23,716)</u>	<u>174,788</u>
TOTAL FUNDS	<u>198,504</u>	<u>(23,716)</u>	<u>174,788</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Royal Hampshire Regiment Museum

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,960	51,913
Gift aid	101	6,087
Legacies	-	98,641
Subscriptions	14,184	12,410
Sundry income	<u>-</u>	<u>482</u>
	20,245	169,533
Other trading activities		
Shop income	6,558	968
Research fees	<u>953</u>	<u>150</u>
	7,511	1,118
Investment income		
Deposit account interest	<u>23</u>	<u>74</u>
Total incoming resources	27,779	170,725
EXPENDITURE		
Other trading activities		
Purchases	2,764	1,073
Charitable activities		
Garden maintenance	2,840	824
Subscriptions	283	20
Grants to individuals	<u>639</u>	<u>-</u>
	3,762	844
Support costs		
Management		
Administration costs	161	-
Share of trust costs	<u>15,000</u>	<u>-</u>
	15,161	-
Finance		
Bank charges	<u>50</u>	<u>62</u>
Total resources expended	<u>21,737</u>	<u>1,979</u>
Net income	<u><u>6,042</u></u>	<u><u>168,746</u></u>

This page does not form part of the statutory financial statements