

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019
FOR
READING FORCE**

Carter & Coley
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READING FORCE

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READING FORCE

CHAIR'S REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Chair's report for the year ended 30th June 2019

This year our activities have remained steady, in keeping with last year, with some positive growth into new projects. We are particularly pleased to report on a significantly increased uptake of Reading Force among families across all branches of the military, including veterans and reservists.

We attribute the growing number of Reading Force beneficiaries, particularly around the Christmas period of the reporting year, to our collaborations with other Forces charities and services supporting families, and to existing users increasingly referring Reading Force to friends, families, and schools. During the festive period, when the issue of being separated from family or partner can be particularly difficult, the project drew specific attention. We are pleased to see this growing awareness of the Reading Force charity translate into more people using the initiative, in line with our long-term aim to widen awareness of Reading Force as a straightforward and helpful resource for military families.

Our principle challenge remains funding, which is to be expected given the tight funding climate and a plethora of worthwhile charities seeking funds from the same bodies. Any organisation seeking external financial support has to work hard to ensure an appropriate level of income to match project delivery, associated administration expenses and future developments, but in an era of political and societal instability, it is perhaps even more difficult. We have however been listening carefully to the advice of our existing and long-established supporters, and our board of trustees, and seeking to broaden the range of organisations who support us - and we are pleased to report some funding successes.

We are pleased to report we have responded to all requests for materials (signature scrapbooks and books), sending them to children, and maintain on-going encouragement to participating schools, welfare settings and families to enable their involvement with Reading Force, delivery of related activity and hence widen those benefitting from shared reading.

As well as supporting our existing participating families, we simultaneously continue to raise awareness of Reading Force to many new families and invite them to participate, through features in Forces publications, British Forces Broadcasting Service (BFBS), social media, and reaching early-years settings, schools and Forces welfare settings. We know that the more routes through which potential participants hear of Reading Force, the more likely they are to participate and benefit. We have certainly noticed a greater general awareness of Reading Force (among families, at conferences, and in welfare organisations), which we take as a positive indication the initiative is becoming more embedded in Forces welfare as a standard tool for families.

Based on what we have learned about Forces families through delivering Reading Force, and the particular challenges they face, we have also become more involved in raising wider awareness of their lives. For example, expertise and understanding of Forces children within the schools they attend has generally been localised in areas where they have been based and accommodated.

With the projected move to the Revised Accommodation Model in two years, and Forces being encouraged to take responsibility for securing their own accommodation, we consider it likely that Forces families will become much more geographically spread, and so many schools and teachers, with no previous experience of Forces pupils, will both find they have some on their roll and little understanding of how best to support them. We have campaigned for the issues of Forces children to be added to basic teacher training, in the same way that there is basic guidance embedded in the training of future teachers on how to spot children with particular learning needs or who are at risk.

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In March 2019 we organised and delivered a seminar on 'Understanding Forces Families' for PGCE students at Kingston and this is now embedded within the university's standard curriculum, with other institutions taking notice. This has been shared with government departments supporting military families and become an important precedent for educational awareness of the particular issues faced by military children.

Along similar lines, we were approached by the Intervention Unit at Parc Prison, Bridgend, Wales, where staff have been seeking - through their Endeavour Unit - to support veterans in prison, and their wider families and support networks, on the basis that offenders with strong family support are less likely to reoffend. For this work we secured an Armed Forces Covenant Local Grant to develop and pilot a special version of Reading Force which is called 'Scrapbook Dads.'

In 2019 we were also delighted to be shortlisted for the prestigious Soldiering On Awards, Family Values category. We have also been seeking to highlight the issues of Forces families through online communication, regular blogs from the Reading Force team, children's authors, and Reading Force participants, enabling those using our project to comment on their involvement. We have seen an enthusiastic response, and in the process gathered much new information on how Reading Force is being used and the benefits it brings.

Now in our ninth year, we approach the next stage of our development with confidence. As word continues to spread about Reading Force, and more people become involved, it is clear we are offering a service that genuinely benefits our target population. We are proud of our track record in supporting the long-term resilience and wellbeing of the Forces community.

Professor Alison Baverstock

Chair, Reading Force

READING FORCE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2019

The trustees present their report with the financial statements of the charity for the year ended 30 June 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our constitution states that the purposes of Reading Force are:

1. To advance education by encouraging families to read together for pleasure and talk about a book by providing advice and assistance and materials to support shared reading activities.
2. To promote and protect good health by using reading as a means of mitigating stress and increasing communication and good family relationships following separation due to training, deployment, postings and mobility.

The activities carried out for the public benefit of the charity are for all British Armed Forces families and children living in the UK and overseas.

The trustees always ensure that the strategies and activities we undertake are in line with our charitable objects and aims. Our long term aim that shapes our annual activities is to extend and deepen the relationship we have with Forces families, to ensure our project reaches the awareness of all and invites them to become involved. We seek to support the social, emotional and mental wellbeing of the Forces community through shared reading and effective communication.

How we work

Strategies we employ to achieve the charity's aims and objectives are to:

- * Work with support workers of Forces families: schools; welfare and community organisations and other agencies and charities devoted to the support of the Forces
- * Reach Forces families themselves to explain the benefits of Reading Force and support participation
- * Influence policy makers and those offering financial and administrative support to the Forces community
- * Act as a lobbying force to ensure the particular needs and issues of Forces families remain in the forefront of public consciousness.

We offer and provide:

- * Advice on the benefits of involvement in reading for pleasure
- * Materials to support families taking part in Reading Force
- * Related activities such as author tours in schools and weekend/holiday workshops in activity centres
- * Related advice on policy through presentations at key forums and conferences

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit in planning these activities for the year and reviewed the guidance at trustee meetings.

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Forces families offered Reading Force and signature scrapbooks

'Having a book like this is a great idea for all those that struggle with a deployment and it is also a great way to keep the dad/mum involved in the family no matter where they are. Family reading time is absolutely amazing.' RF family.

Scrapbooks for Forces families

During this period over 18,000 signature Reading Force scrapbooks were given to families to complete together. These were distributed via schools, welfare and other organisations supporting Forces families, at author events, pre-deployment briefings, family days, and by our Reading Force Ambassador in Scotland (more detail on this role below). We offer families two kinds of scrapbook - one for babies up to and including children aged seven, and one for children aged eight to eighteen, thereby involving children of all ages and encouraging shared reading between siblings, as well as between parents and children.

Every scrapbook contains a 'free book' postcard, which families are invited to post in order to receive a book to share and use to begin their Reading Force activity. In keeping with our ethos of offering families high quality colourful materials they will enjoy using, we update materials when reprinting. Each year our certificate, awarded to families who have completed and submitted their scrapbook to the biannual scrapbook competitions, is updated and positively acknowledges and affirms children's Forces identity.

'We love sharing a book together especially as Daddy has been away for a lot of this year. We are able to read books over Facetime and all enjoy the books together. Hollie loves colouring her scrapbook and showing Daddy when he gets home. This is such a lovely thing to do. We love that we can do this even when Daddy is away.' RF family

Giving books to Forces children

This year the number of books we have posted has continued to rise by around 15%, to over 2,700 age appropriate books sent directly to Forces children connected to the Army, Navy & Marines, and RAF, from babies to teens and young adults. Additional books were given out at events we attended.

Our primary aim is to improve communication and support connectedness within military families, with the added benefit of a literacy boost, and we observe this taking place through feedback and scrapbook analysis. These books are used in a variety of ways: shared together at home with parents and siblings; read over Skype or FaceTime to deployed parents, and vice versa depending on children's ages; with cousins, aunts, uncles and grandparents when on holiday or visiting them, or over the phone; reading the book independently at home, then talking about it with the rest of the family who have also read it independently; reading a chapter aloud a day. In this last reporting year some families have told us they have passed the books on to Forces neighbours, once they have finished with them, as a way of helping to spread the Reading Force word and share materials.

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Books can be shared during separations which children may find difficult and unsettling and experience separation anxiety (military families can experience stress as a result of regular moves of home and school, deployment at short notice, separation from parent), and during good times as a joint family activity, providing continuity and shared experience contributing to overall wellbeing. As highlighted in previous reports, we know from research by The National Literacy Trust (NLT 2017) that children owning books has a significant and direct impact on their attitude to reading, raised literacy ability, and reading confidence. With the closure of many UK libraries (800 libraries have closed since 2010, with 130 of these in 2018 - The Guardian 6th December 2018) and a downturn in children 'reading for pleasure' (the single most important factor for children becoming readers), we are resolutely determined to get books into the hands of Forces children. Today, 25.7% of children aged 8-18 read every day, compared with 43% in 2015 (NLT Annual Literacy Survey report, March 2019).

We are very grateful to the Chelford House Christian Fellowship Trust for continuing their generous grant contribution towards the cost of books for the 5th year running.

'Frankie recently came top in his reading challenge so thank you Reading Force for making Reading Fun.' Mum Lambert, on Frankie (age 5)

Combining the scrapbook and the book

Not every family utilises the scrapbook (wishing simply to chat about the book), but many do, filling it with the family's thoughts and opinions about the book shared. These act as prompts to talk about the book, engage, draw and be creative, and become a record of the shared family experience. We have an increasing number of families who have made several scrapbooks in recent years and these are kept by them as special mementos.

As we run biannual Scrapbook Competitions, we see a range of scrapbooks completed, and this year, as previous years, we have observed an increasing number of fathers taking part with their children. We know it's crucial for boys to have male reading role-models if they are to become readers themselves, so we consider this a positive outcome. We have received many new scrapbook competition entries this year, often with several members of one family creating one, which we view as evidence of broader family involvement, with anecdotal evidence of other families telling us they have completed their scrapbooks and wish to keep them at home.

Collaborating with other Forces charities

We strive to work with other charities with complementary aims, to build on our footprint, to achieve impact in a logical and progressive way, to enrich the service we can offer to families and to collectively reduce administration and costs. This year we have continued to work with Aggie Weston's Storybook Waves and run a new project with the Military Wives Choirs.

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Support for Naval families

Our partnership with Storybook Waves (supported by RNRMC and Greenwich Hospital, and Annington Homes) has been running successfully since 2015. Storybook Waves gives the opportunity for Naval personnel who are scheduled to be away at sea on tours of duty to record a story for their family. This is carried out in a local Chaplaincy centre and after editing and with the addition of sound effects, a personalised CD is sent to their child for them to listen to whilst they are away. As part of the joint project, a copy of the picture book recorded and a Reading Force scrapbook is given out with the recorded CD. The Storybook Waves and Reading Force partnership, has also expanded into Storybook Waves Book Clubs run at 21 naval community centres.

'Daddy has been away a lot this year and reading together has helped us through it a little bit. He has been able to record books and songs for us to watch and listen to and it's been like he's helping with bedtime which is nice for the girls.'

Support for Army families

With around 50% of RF families being Army-based, a large part of our work takes place in collaborations with Army Welfare Services. ABF The Soldiers' Charity has continued to support RF with core funding to enable us to reach greater numbers of Army families. Army & You magazine run by the Army Families Federation now feature a Reading Force book club column in every issue where Reading Force army children provide book reviews.

The Army Welfare Service Community Support has provided Reading Force with funding to work with Community Development Officers to distribute Reading Force scrapbooks and information materials to army families. There are also plans to develop several youth book clubs at various locations in England and Scotland.

Reading Force Ambassador in Scotland

We are grateful to Annington for their ongoing support in enabling us to continue our Ambassador in Scotland, Fiona Maxwell, focusing on raising awareness of Reading Force to tri-Forces families, particularly in areas that had previously not heard of the initiative. Fiona works at both a strategic and operational level enabling her to establish some strong working relationships across Scotland. Our ambassador's role is to form and maintain relationships with welfare settings, early years groups, schools, pastoral workers, teachers, and community welfare officers, and attend pre-deployment briefings, showing them the materials and how they can be utilised, and thereby encouraging them to offer Reading Force to Forces families. This face to face contact is invaluable, and also gives an opportunity for Reading Force to be given feedback we can use to improve our service to Forces families. In addition, Fiona has attended Storybook Waves book clubs at different locations, further strengthening this partnership and encouraging the combined use of resources.

Development work

The Army Welfare Service are helping us to develop new resource materials for teenagers/young adults, following on from our previous research with secondary aged children. This is a project that will be developed further during 2019/20.

Soldiering On Awards 2019

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We were thrilled to be nominated by our sponsor, Annington, and selected as a finalist in the Family Values category of the Soldiering On Awards, in recognition of the support we provide to Armed Forces families.

FINANCIAL REVIEW

Principal funding sources

Funders

We remain grateful to a number of key supporters, both individual and institutional, who have enabled us to continue developing good working relationships with schools and organisations that support Forces families. They then promote and distribute Reading Force materials more widely and also help to create word of mouth referrals, which are continually increasing.

Our core work - producing high quality functional materials to appeal to children and families, despatch of scrapbooks and books, liaising with families, schools and organisations, raising awareness of Reading Force to all British Forces families in the UK and overseas - has been generously supported by the charities acknowledged above, and also by The Royal British Legion, the RAF Benevolent Fund, and Garfield Weston Foundation, and corporate sponsors Malvern Optical Ltd and Annington, to whom we are grateful.

'Thank you for this great scheme, I am currently going through major surgery and will be away from my children from long amount of time, so this will enable me to still interact with them via FaceTime, thank you' (Heard about Reading Force through The Royal British Legion).

We would also like to thank the Booksellers Association for donating a range of books at Christmas time.

We are grateful for all this support and shared vision in honouring the Armed Forces Covenant and delivering a service proven to be a great benefit to Forces families.

Now in our ninth year, we remain committed to continuing to offer the Reading Force shared reading initiative to support all serving Forces families, reservists and veterans.

Reserves policy

The Charity aims to retain sufficient unrestricted reserves to enable it to carry out its activities for a period of six months in the unlikely event that no new funds become available.

Funds in deficit

The general fund was in deficit at the end of the year due to a delay of a grant. The deficit has been cleared in the first two months of the next financial year.

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FUTURE PLANS - COVID-19

The Covid-19 pandemic has placed additional strain on the running of a Charity. The Trustees have considered confirmed future income streams which include:-

A 3 year government grant (Armed Forces Covenant Trust Fund) on our core project; we have been led to believe that one of our corporate sponsors (Annington) is going to continue to award us funding.

The Trustees recognise that over the following year there will be difficulties in raising further funding: Our corporate sponsorship drive is not relevant now as so many businesses will be struggling, and have deferred it, most probably for a year. Grants from other charities and trust funds will be stretched and therefore there will be less opportunity to apply for them.

The Trustees will be extra careful with our expenditure and look to keep our running costs low. We have put a hold on new projects for the next six months, after which we will review our financial situation.

Increasing RF support to our families

As visits and meetings are cancelled, and most schools are closed, we have shifted our main focus to supporting families staying home together and boosting RF activity. Many of them will also have a military person deployed in supporting the coronavirus emergency effort. Children and grandparents are also missing out on visits. Reading a book and chatting about it together at home or over distance, is a key way of staying connected to loved ones

We will be raising our profile by promoting free books and scrapbooks. We will be developing and using a variety of book/author themed online quizzes, competitions and downloadable resources. The main channels we'll be using are PR, BFBS radio (regular video features) and social media - all at low cost.

Provided the Post Offices stay open we will be able to send books and scrapbooks to children at home. Should they close then we will promote audio books and continue with supporting online resources.

Most schools are now closed but we have a few that are looking after key workers' children - and some have requested our materials to get children involved

We will be encouraging welfare organisations/charities to offer Reading Force to their families especially as face to face contact has ceased and this is an initiative they can offer. This will also include organisations supporting veterans

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reading Force was registered as a Charitable Incorporated Organisation in 2015 and is governed by its Constitution.

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Structure

The Board of Trustees currently has a membership of 6 people. The Board is in regular communication and meets as required. The Board is responsible for the strategic direction and policy of the organisation and for robust governance and rigorous financial management. The Director holds the day-to-day responsibility for the operational management of the organisation. Team Managers are responsible for the day-to-day provision of services. Recommendations by the Director and Team Managers are reported to the full Board meeting for decision.

Risk management

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. Where particular risks are identified and recorded, the Board oversee and review such matters and determine any appropriate actions. The following are deemed to be key risks for the Charity:

Reliance on external funding - The charity relies on the donations and grants provided by external funders and donors in order to continue to operate and provide its charitable services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159890

Principal address

10 Homersham Road
Kingston Upon Thames
Surrey
KT1 3PN

Trustees

Dr A M Baverstock
Ms G Stuart
Ms L Taylor
Ms J Titterton
J A Lloyd
N W N Jones

Independent Examiner

Carter & Coley
3 Durrant Road
Bournemouth
Dorset
BH2 6NE

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FOR THE YEAR ENDED 30 JUNE 2019

Approved by order of the board of trustees on 25 March 2020 and signed on its behalf by:

Dr A M Baverstock - Trustee

READING FORCE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2019

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF READING FORCE

Independent examiner's report to the trustees of Reading Force

I report to the charity trustees on my examination of the accounts of Reading Force (the Trust) for the year ended 30 June 2019.

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.

Andrew A Clark
Chartered Accountant
Carter & Coley
3 Durrant Road
Bournemouth
Dorset
BH2 6NE

25 March 2020

READING FORCE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	68,759	52,652	121,411	94,705
Other trading activities	3	7,459	3	7,462	8,621
Investment income	4	42	-	42	27
Total		76,260	52,655	128,915	103,353
EXPENDITURE ON					
Raising funds	5	16,152	1,745	17,897	18,606
Charitable activities	6				
Main purpose		74,596	30,595	105,191	120,781
Total		90,748	32,340	123,088	139,387
NET INCOME/(EXPENDITURE)		(14,488)	20,315	5,827	(36,034)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,395	8,183	17,578	53,612
TOTAL FUNDS CARRIED FORWARD		(5,093)	28,498	23,405	17,578

The notes form part of these financial statements

READING FORCE

BALANCE SHEET 30 JUNE 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
CURRENT ASSETS					
Debtors	10	659	-	659	-
Cash at bank		10,068	28,498	38,566	36,190
		<u>10,727</u>	<u>28,498</u>	<u>39,225</u>	<u>36,190</u>
CREDITORS					
Amounts falling due within one year	11	(15,820)	-	(15,820)	(18,612)
NET CURRENT ASSETS/(LIABILITIES)		<u>(5,093)</u>	<u>28,498</u>	<u>23,405</u>	<u>17,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(5,093)</u>	<u>28,498</u>	<u>23,405</u>	<u>17,578</u>
NET ASSETS		<u><u>(5,093)</u></u>	<u><u>28,498</u></u>	<u><u>23,405</u></u>	<u><u>17,578</u></u>

The notes form part of these financial statements

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BALANCE SHEET - continued 30 JUNE 2019

FUNDS	12		
Unrestricted funds:			
General fund		(5,093)	9,395
Restricted funds:			
MOD Covenant Fund Early Years' packs		2,894	7,348
Royal British Legion Capacity Building		687	835
Army Welfare		918	-
RAF Benevolent Fund		10,321	-
Prison project (AFC Local Grant)		13,678	-
		<u>28,498</u>	<u>8,183</u>
TOTAL FUNDS		<u>23,405</u>	<u>17,578</u>

The financial statements were approved by the Board of Trustees on 25 March 2020 and were signed on its behalf by:

A M Baverstock - Trustee

N W N Jones - Trustee

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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 2015)', 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosures paragraph 33.7.

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.

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.

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	759	-
Grants	120,652	94,705
	<u>121,411</u>	<u>94,705</u>

Grants received, included in the above, are as follows:

	2019	2018
	£	£
General	117,652	65,220
Royal Britsih Legion	-	1,485
Ambassador	-	25,000
Chelford House Fellowship	3,000	3,000
	<u>120,652</u>	<u>94,705</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising - books income	<u>7,462</u>	<u>8,621</u>

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	42	27
	<u>42</u>	<u>27</u>

5. RAISING FUNDS

Raising donations and legacies

	2019	2018
	£	£
Conference and networking	821	1,407
Books for resale	6,982	7,677
Sponsorship fundraising	3,951	4,664
Grant applications	3,586	4,163
Evaluations	2,557	695
	<u>17,897</u>	<u>18,606</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Main purpose	104,291	900	105,191
	<u>104,291</u>	<u>900</u>	<u>105,191</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

7. SUPPORT COSTS

	Governance costs £
Main purpose	900

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2019 nor for the year ended 30 June 2018.

Trustees' expenses

During the year a Trustee was reimbursed for properly incurred expenses on behalf of the Charity totalling £860 (2018 - £1,415).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,220	26,485	94,705
Other trading activities	8,621	-	8,621
Investment income	27	-	27
Total	76,868	26,485	103,353
EXPENDITURE ON			
Raising funds	18,606	-	18,606
Charitable activities			
Main purpose	76,840	43,941	120,781
Total	95,446	43,941	139,387
NET INCOME/(EXPENDITURE)	(18,578)	(17,456)	(36,034)
Transfers between funds	2,173	(2,173)	-
Net movement in funds	(16,405)	(19,629)	(36,034)

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	25,800	27,812	53,612
TOTAL FUNDS CARRIED FORWARD	<u>9,395</u>	<u>8,183</u>	<u>17,578</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	<u>659</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	15,040	17,832
Other creditors	780	780
	<u>15,820</u>	<u>18,612</u>

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

12. MOVEMENT IN FUNDS

	At 1/7/18 £	Net movement in funds £	At 30/6/19 £
Unrestricted funds			
General fund	9,395	(14,488)	(5,093)
Restricted funds			
MOD Covenant Fund Early Years' packs	7,348	(4,454)	2,894
Royal British Legion Capacity Building	835	(148)	687
Army Welfare	-	918	918
RAF Benevolent Fund	-	10,321	10,321
Prison project (AFC Local Grant)	-	13,678	13,678
	<u>8,183</u>	<u>20,315</u>	<u>28,498</u>
TOTAL FUNDS	<u>17,578</u>	<u>5,827</u>	<u>23,405</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,260	(90,748)	(14,488)
Restricted funds			
MOD Covenant Fund Early Years' packs	-	(4,454)	(4,454)
Annington	25,001	(25,001)	-
Royal British Legion Capacity Building	1	(149)	(148)
Army Welfare	1,501	(583)	918
RAF Benevolent Fund	11,052	(731)	10,321
Prison project (AFC Local Grant)	15,100	(1,422)	13,678
	<u>52,655</u>	<u>(32,340)</u>	<u>20,315</u>
TOTAL FUNDS	<u>128,915</u>	<u>(123,088)</u>	<u>5,827</u>

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/17 £	Net movement in funds £	Transfers between funds £	At 30/6/18 £
Unrestricted funds				
General fund	25,800	(18,578)	2,173	9,395
Restricted funds				
MOD Covenant Fund Early Years' packs	10,844	(3,496)	-	7,348
ABF - RF Ambassador in schools with Army Children	2,173	-	(2,173)	-
Army Central Fund	14,795	(14,795)	-	-
Royal British Legion Capacity Building	-	835	-	835
	<u>27,812</u>	<u>(17,456)</u>	<u>(2,173)</u>	<u>8,183</u>
TOTAL FUNDS	<u>53,612</u>	<u>(36,034)</u>	<u>-</u>	<u>17,578</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,868	(95,446)	(18,578)
Restricted funds			
MOD Covenant Fund Early Years' packs	-	(3,496)	(3,496)
Army Central Fund	-	(14,795)	(14,795)
Annington	25,000	(25,000)	-
Royal British Legion Capacity Building	1,485	(650)	835
	<u>26,485</u>	<u>(43,941)</u>	<u>(17,456)</u>
TOTAL FUNDS	<u>103,353</u>	<u>(139,387)</u>	<u>(36,034)</u>

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

12. MOVEMENT IN FUNDS - continued

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

	At 1/7/17 £	Net movement in funds £	Transfers between funds £	At 30/6/19 £
Unrestricted funds				
General fund	25,800	(33,066)	2,173	(5,093)
Restricted funds				
MOD Covenant Fund Early Years' packs	10,844	(7,950)	-	2,894
ABF - RF Ambassador in schools with				
Army Children	2,173	-	(2,173)	-
Army Central Fund	14,795	(14,795)	-	-
Royal British Legion Capacity Building	-	687	-	687
Army Welfare	-	918	-	918
RAF Benevolent Fund	-	10,321	-	10,321
Prison project (AFC Local Grant)	-	13,678	-	13,678
	<u>27,812</u>	<u>2,859</u>	<u>(2,173)</u>	<u>28,498</u>
TOTAL FUNDS	<u>53,612</u>	<u>(30,207)</u>	<u>-</u>	<u>23,405</u>

READING FORCE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2019

12. MOVEMENT IN FUNDS - continued

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			
General fund	153,128	(186,194)	(33,066)
Restricted funds			
MOD Covenant Fund Early Years' packs	-	(7,950)	(7,950)
Army Central Fund	-	(14,795)	(14,795)
Annington	50,001	(50,001)	-
Royal British Legion Capacity Building	1,486	(799)	687
Army Welfare	1,501	(583)	918
RAF Benevolent Fund	11,052	(731)	10,321
Prison project (AFC Local Grant)	15,100	(1,422)	13,678
	<u>79,140</u>	<u>(76,281)</u>	<u>2,859</u>
TOTAL FUNDS	<u>232,268</u>	<u>(262,475)</u>	<u>(30,207)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2019.