

GENERAL FUND AF N1514

2019/20

1. AF N1514
2. Balance Sheet
3. SOFA
4. I&E Reports
5. Percentage Profit Calculator
6. IA Comments
7. Managing Trustee Comments

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Army Form N1514
(Rev 11/09)

Unit: **HEADQUARTERS BRITISH ARMY TRAINING UNIT SUFFIELD (BATUS)**

Address: **BRITISH FORCES POST OFFICE 14**

In Respect of the **BATUS GENERAL FUND**

Fund/Charity

Charity Commission/Regulator registered number **1136176**

For the period from **01 MAR 2019** to **29 FEB 2020**

Managing Trustee(s) during the period:

| | | | | | |
|------|-------------|----|-------------|------|-----------------|
| From | 01-Mar-2019 | to | 29-Feb-2020 | Name | COL ELLWOOD MBE |
| | | | | | |
| From | | to | | Name | |

Fund Manager(s) during the period:

| | | | | | |
|------|-------------|----|-------------|------|---------------|
| From | 01-Mar-2019 | to | 01-Jun-2019 | Name | CAPT LAFFERTY |
| | | | | | |
| From | 01-Jun-2019 | to | 29-Feb-2020 | Name | MAJ FALINSKI |
| | | | | | |
| From | | to | | Name | |
| | | | | | |

Internal Auditor(s) during the period:

| | | | | | |
|------|-------------|----|-------------|------|----------------|
| From | 01-Mar-2019 | to | 01-Sep-2019 | Name | MAJ T WILSON |
| | | | | | |
| From | 01-Sep-2019 | to | 29-Feb-2020 | Name | MAJ J FRANKLIN |

Associate Auditor(s) during the period:

| | |
|-------------------|--|
| Associate Auditor | President: Capt Jones. Member: WO2 Fenwick |
| | |

Regimental Accountant(s) during the period:

| | | | | | |
|------|-------------|----|-------------|------|-----------------|
| From | 01-Mar-2019 | to | 16-Jan-2020 | Name | SSGT J C WILSON |
| | | | | | |
| From | 16-Jan-2020 | to | 03-Feb-2020 | Name | SGT THOMASSON |
| | | | | | |
| From | 03-Feb-2020 | to | 29-Feb-2020 | Name | SSGT J C WILSON |
| | | | | | |
| From | | to | | Name | |
| | | | | | |

FFR is 1.73

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

| | | |
|-----------------------------------|---|--|
| Furniture, fixtures and equipment | - | Straight Line over a period of 2 - 10 years. |
| Motor vehicles | - | Straight Line over a period of 2 - 10 years. |

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in

accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

| Name of institutions | Purpose | Total number of grants given | Total amount of grants paid £ |
|------------------------------|----------------------|------------------------------|-------------------------------|
| Alberta Children's Hospital | Charity Hockey Match | | 3,009.64 |
| MFRC | Charity Hockey Match | | 1,675.85 |
| Troop Aid | Charity Hockey Match | | 1,675.85 |
| SSAFA | Charity Hockey Match | | 837.93 |
| | | | |
| | | | |
| | | | |
| Total grants to institutions | | 0 | 8,079.27 |

Grants to individuals

| Purpose | Total number of grants given | Total amount of grants paid \$ |
|---|------------------------------|--------------------------------|
| Assistance Welfare Flight - WO1 Alexander | 1 | 916.00 |
| Assistance for Welfare Reasons - Capt Luther-Davies | 1 | 1,870.00 |
| Assistance for Ex Cul De Sac - Sgt Clerice | 1 | 86.50 |
| | | |
| | | |
| Total | 3 | 2,872.50 |

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

| | Fixtures fittings & equipment | Motor vehicles | Total |
|-----------------|-------------------------------------|-------------------|------------|
| | \$ | \$ | \$ |
| Balance b/f | 287,444.72 | | 287,444.72 |
| Purchases | 0.00 | 0.00 | 0.00 |
| Write Off/Sales | | | |
| Depreciation | 196,111.72 | | 196,111.72 |
| | | | |
| Balance c/f | 91,333.00 | 0.00 | 91,333.00 |

5. Total Value of Investments by Category

| | Value \$ |
|---|------------|
| Carrying value (market value at beginning of year) | 220,999.43 |
| Add additions to investments at cost (investments purchased/interest) | 1,904.84 |
| Less disposals at carrying value (investments sold) | 0.00 |
| Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit) | |
| Carrying value (market value) at end of year | 222,904.27 |

Breakdown of Market Values at

| Year End | GPF/ Unrestricted Value \$ | Restricted Value \$ | Endowment Value \$ | Total value Value \$ | Income during year Value \$ |
|--|----------------------------------|------------------------|-----------------------|----------------------------|-----------------------------------|
| Investment properties | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments listed on a recognised stock exchange | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments held in unit trusts or other collective investment schemes | 25,935.26 | 0.00 | 0.00 | 25,935.26 | 910.83 |
| Investments in subsidiary or connected undertakings and companies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Securities not listed on a recognised stock exchange | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash held as part of the investment portfolio | 51,969.01 | 0.00 | 0.00 | 51,969.01 | 994.01 |
| Other investments | 145,000.00 | 0.00 | 0.00 | 145,000.00 | 0.00 |
| Total | 222,904.27 | 0.00 | 0.00 | 222,904.27 | 1,904.84 |

6. List of Debtors

| Debtor | Date of Debt | Amount \$ |
|---|--------------|-----------|
| WRVS loan for furniture (awaiting refund from Way) | | 6,897.18 |
| | | |
| | | |
| Total | | 6,897.18 |

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

| Creditor | Date of Credit | Amount |
|------------------------|----------------|----------|
| Sport & Fleet deposits | various dates | 6,132.52 |
| | | |
| Total | | 6,132.52 |

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

| | This year \$ | Last year \$ |
|------------------------------------|--------------|--------------|
| Gross wages paid | 93,213.01 | 89,210.95 |
| Employer's National Insurance paid | 0.00 | 0.00 |
| Pension Contributions paid | 0.00 | 0.00 |
| Total staff costs | 87,719.55 | 89,210.95 |

Give the number of employees who were engaged in each of the following activities:

| | | This year \$ | Last year \$ |
|---------------------------|-------------|--------------|--------------|
| Costs of generating funds | 2 Employees | 18,948.30 | 18,417.01 |
| Charitable activities | 5 Employees | 68,771.25 | 74,796.00 |
| Other | | 0.00 | |
| Total | | 87,719.55 | 93,213.01 |

No individual employee received a salary of over £60,000.00

9. Governance Costs

| | This year \$ | Last year \$ |
|--|--------------|--------------|
| Insurance (Commercial, Umbrella, Employment) | 17,814.00 | 16,849.00 |
| Vehicle Insurance | 35,736.00 | 37,144.69 |

10. Restricted/Endowment Funds

1,979.51

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

| Fund Name | Fund Bal B/F | Incoming Resources for period | Outgoing Resources for period | Transfers | Gains and losses | Fund Bal C/F |
|-------------------------------------|--------------|-------------------------------|-------------------------------|-----------|------------------|--------------|
| R002 BATUS SKI DAY FUND | 4,800.31 | | 2,820.80 | | | 1,979.51 |
| R003 RECREATIONAL ACTIVITIES FUND | 18,349.23 | 1,622.00 | 19,971.23 | | | 0.00 |
| R006 CONTINGENCY FUND | 146,877.50 | | 146,877.50 | | | 0.00 |
| R302 BATUS LIONS FUND | 5,239.10 | 205.00 | | | | 5,444.10 |
| R306 ENGR CORPS ENTS FUND | 455.79 | 870.00 | 931.05 | | | 394.74 |
| R307 BEP FUND | 1,452.35 | 800.00 | 1,846.61 | | | 405.74 |
| R308 FOOTBALL FUND | 60.27 | 909.00 | 2,950.00 | 2,000.00 | | 19.27 |
| R309 BHL FUND | 10,870.17 | 15,002.00 | 27,166.40 | 2,100.00 | | 805.77 |
| R310 CHIEFTAINS HOCKEY TEAM FUND | 870.60 | 1,170.00 | 1,790.40 | | | 250.20 |
| R312 ORANGE OILERS HOCKEY TEAM FUND | 150.00 | 30.00 | | | | 180.00 |

| | | | | | | |
|------------------------------------|----------|-----------|-----------|----------|--|-----------|
| R313 BATUS WOLVES HOCKEY TEAM FUND | 371.75 | 16,800.00 | 17,171.75 | | | 0.00 |
| R314 BATUS GOLF | 416.00 | 5,115.00 | 5,151.00 | | | 380.00 |
| R316 QM TECH | 3,485.49 | 3,085.00 | 5,234.28 | | | 1,336.21 |
| R317 RSCG | 4,379.22 | 362.00 | 1,927.50 | | | 2,813.72 |
| R319 TPT & MOVEMENTS | 428.02 | 4,058.50 | 4,266.05 | | | 220.47 |
| R323 AGC DET FUND | 1,644.25 | 6,293.68 | 8,174.73 | 1,000.00 | | 763.20 |
| R327 BANF/JASPER | 6,000.00 | | 6,000.00 | | | 0.00 |
| R328 105 SQN - FUND | 9,604.22 | 5,622.50 | 11,604.84 | | | 3,621.88 |
| R329 29 FLT - FUND | 824.34 | 6,943.70 | 7,290.47 | | | 477.57 |
| R330 BATUS WORKSHOP FUND | 6,937.28 | 18,691.80 | 13,260.50 | | | 12,368.58 |
| R331 CHARITY HOCKEY FUND | 0.00 | 15,665.42 | 14,734.47 | | | 930.95 |
| R332 HQ BATUS FUND | 4,241.32 | 0.00 | 1,890.00 | | | 2,351.32 |
| R333 MED & DENTAL FUND | 380.72 | 0.00 | 300.00 | | | 80.72 |
| R335 ICEMEN | 0.00 | 640.00 | 0.00 | | | 640.00 |
| R336 TRAILS END CAMP | 0.00 | 671.66 | 671.66 | | | 0.00 |
| R344 WARPAINT | 4.40 | 495.60 | 500.00 | | | 0.00 |
| R345 EX PRAIRIE PHEONIX | 0.00 | 7,549.50 | 5,199.50 | | | 2,350.00 |
| R346 SAILING | 2,000.00 | 0.00 | 2,000.00 | | | 0.00 |
| R349 RANGE CONTROL | 762.40 | 0.00 | 388.74 | | | 373.66 |
| R979 RUGBY | 1,918.44 | 743.00 | 2,590.00 | | | 71.44 |

¹Net transfers out and net losses are to be entered as negative figures.

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

| Name of Restricted Fund | Purpose of fund |
|------------------------------|--|
| R002 BATUS SKI DAY | To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting activity |
| R003 RECREATIONAL ACTIVITIES | |
| R006 CONTINGENCY FUND | To hold anticipated future liabilities as detailed in the auditors report |

| | |
|-------------------------------------|--|
| R302 BATUS LIONS | To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted |
| R305 WRVS FUND | For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds |
| R306 ENGR CORPS ENTS | |
| R307 BEP | |
| R308 FOOTBALL FUND | To promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund |
| R309 BHL | |
| R310 CHIEFTAINS HOCKEY TEAM FUND | |
| R311 BLACK OILERS - ICE HOCKEY FUND | |
| R312 ORANGE OILERS HOCKEY FUND | |
| R313 BATUS WOLVES HOCKEY TOUR | |
| R314 GOLF | |
| R316 QM TECH | For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds |
| R317 RSCG | |
| R319 TPT & MOVEMENTS | |
| R323 AGC DET FUND | |
| R325 FLAMES HOCKEY TEAM | These Funds promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund |
| R328 105 SQN - FUND | For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds |
| R329 29 FLT - FUND | |
| R330 BATUS WORKSHOP FUND | |
| R331 CHARITY HOCKEY FUND | To promote the well being, cohesion and efficiency of BATUS personnel and the local community, as well as raising charitable funds for selected charities. |
| R332 HQ BATUS FUND | For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds |
| R333 MED & DENTAL FUND | |

| | |
|-------------------------|--|
| R335 ICEMEN | These Funds promote the well-being, team cohesion and efficiency of BATUS personnel through sporting or adventurous training activities. The use of the restricted Funds allows for efficient management of the Fund |
| R336 TRAILS END CAMP | Restricted Funds set up to enable exercising troops the opportunity to manage their Funds efficiently whilst temporarily deployed to BATUS |
| R344 WARPAINT | |
| R345 EX PRAIRIE PHOENIX | |
| R348 QM MAIN | For promotion of efficiency, well-being and team cohesion within the main BATUS departments. These have been set up to allow for more efficient management of Departmental Funds |
| R349 RANGE CONTROL | |
| R979 RUGBY | |

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

| |
|--|
| The Fund has no Heritage Assets |
| |
| |
| |
| |
| |
| |

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee's report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No journal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustee's comments.

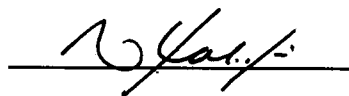
13 Additional comments:

Several funds with limited movement have been closed (Sailing, Banff/Jasper).

General Fund Executive Meeting held 28 Feb 20 has allocated funds to different departments for the new financial year.

Stock was removed from Paxton some years ago, stock is now back onto Paxton.

Signature



Name

MAJ FALINSKI

Date:

26 Mar 20

Fund Manager (Regimental Accountant Scheme)

February 2020

| <u>End of last year</u> | | <u>Balance</u> |
|-------------------------|-------------------------------------|----------------|
| | Fixed Assets | |
| 287,444.72 | B100 PROPERTY (CAPITAL) | 91,333.00 |
| 50,975.00 | B300 5 YR ESCALATOR INVESTMENT | 51,969.01 |
| 145,000.00 | B301 1 YR REDEEMABLE INVESMENT | 145,000.00 |
| 25,024.43 | B303 COMMON SHARES ACCOUNT | 25,935.26 |
| 508,444.15 | Total Fixed Assets | 314,237.27 |
| | Current Assets | |
| 337,624.41 | B650 CURRENT BANK ACCOUNT | 394,123.21 |
| 0.00 | B680 NOT TO BE USED IN THIS ACCOUNT | 0.00 |
| 4,698.00 | B500 DEBTORS | 6,897.18 |
| 0.00 | B400 STOCK ON HAND SHOP | 200,499.04 |
| 342,322.41 | Total Current Assets | 601,519.43 |
| 850,766.56 | Total Assets | 915,756.70 |
| | Liabilities | |
| 18,179.86 | B700 CREDITORS | 6,132.52 |
| 0.00 | B750 NOT TO BE USED IN THIS ACCOUNT | 0.00 |
| 0.00 | B760 NOT TO BE USED IN THIS ACCOUNT | 0.00 |
| (18,179.86) | Total Liabilities | (6,132.52) |
| 832,586.70 | Total Assets Minus Liabilities | 909,624.18 |
| | Total Funds | |
| 225,110.52 | Total Restricted Funds | 38,846.40 |
| 0.00 | Total Endowment Funds | 0.00 |
| 0.00 | Total Designated Funds | 0.00 |
| 599,476.18 | Accumulated Trading & GPF | 870,777.78 |
| 824,586.70 | Total Funds | 909,624.18 |

End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

| | | |
|------------|--------------------------------|-----------|
| 4,800.31 | R002 BATUS SKI DAY | 1,979.51 |
| 18,349.23 | R003 RECREATIONAL ACTIVITIES | 0.00 |
| 146,877.50 | R006 CONTINGENCY FUND | 0.00 |
| 5,239.10 | R302 BATUS LIONS | 5,444.10 |
| 0.00 | R305 WRVS | 0.00 |
| 455.79 | R306 ENGR CORPS ENTS | 394.74 |
| 1,452.35 | R307 BEP | 405.74 |
| 60.27 | R308 FOOTBALL | 19.27 |
| 10,870.17 | R309 BHL | 805.77 |
| 870.60 | R310 CHIEFTAINS HOCKEY TEAM | 250.20 |
| 60.00 | R311 BLACK OILERS HOCKEY TEAM | 60.00 |
| 150.00 | R312 ORANGE OILERS HOCKEY TEAM | 180.00 |
| 371.75 | R313 BATUS WOLVES HOCKEY TEAM | 0.00 |
| 416.00 | R314 BATUS GOLF | 380.00 |
| 3,485.49 | R316 QM TECH | 1,336.21 |
| 4,379.22 | R317 RSCG | 2,813.72 |
| 428.02 | R319 TPT & MOVEMENTS | 220.47 |
| 1,644.25 | R323 AGC DET | 763.20 |
| 7.45 | R325 FLAMES HOCKEY TEAM | 7.45 |
| 9,604.22 | R328 105 SQN | 3,621.88 |
| 824.34 | R329 29 FLT | 477.57 |
| 6,937.28 | R330 BATUS WORKSHOP | 12,368.58 |
| 0.00 | R331 CHARITY HOCKEY | 930.95 |
| 4,241.32 | R332 HQ BATUS | 2,351.32 |
| 380.72 | R333 MED & DENTAL | 80.72 |
| 0.00 | R335 ICEMEN | 640.00 |
| 0.00 | R336 TRAILS END CAMP | 0.00 |
| 4.40 | R344 WARPAINT | 0.00 |
| 0.00 | R345 EX PRAIRIE PHOENIX | 2,350.00 |
| 519.90 | R348 QM MAIN | 519.90 |
| 762.40 | R349 RANGE CONTROL | 373.66 |
| 1,918.44 | R979 RUGBY | 71.44 |

225,110.52

38,846.40

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

| | | |
|--------------|-------------------------------------|--------------|
| 218,001.97 | Trading surplus | 451,705.00 |
| 0.00 | Non Primary Purpose trading surplus | 0.00 |
| (300,081.32) | General Purpose Fund surplus | (180,403.40) |
| (82,079.35) | Trading & GPF surplus | 271,301.60 |

| <u>End of last year</u> | | <u>Balance</u> |
|-------------------------|-------------------------------|----------------|
| 681,555.53 | Balance at last balance sheet | 599,476.18 |
| ----- | | ----- |
| 599,476.18 | Accumulated Trading & GPF | 870,777.78 |
| ----- | | ----- |
| 824,586.70 | Grand total | 909,624.18 |
| ----- | | ----- |

Signature of A/C Holder/Fund Manager

Date -----

Signature of Managing Trustee

Date -----

Statement of Financial Activities as at 29/02/2020

Paxton+

Page 1 of 1

Printed: 02/03/2020

HQ Batus

GENERAL FUND

| | Unrestricted/ Designated/GPF Funds | Restricted Funds | Endowment Funds | Total Funds | Previous Period Total Funds |
|---|--|---------------------|--------------------|---------------------|--------------------------------|
| Incoming Resources | | | | | |
| Voluntary Income | 37,807.56 | 5,920.00 | 0.00 | 43,727.56 | 11,103.75 |
| Activities for Generating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment Income | 11,052.95 | 0.00 | 0.00 | 11,052.95 | -140,518.85 |
| Income Resources from Charitable Activities | 1,144,507.06 | 103,524.86 | 0.00 | 1,248,031.92 | 1,403,114.51 |
| Other Incoming Resources | 190,633.70 | 0.00 | 0.00 | 190,633.70 | 4,476.00 |
| Total Incoming Resources | 1,384,001.27 | 109,444.86 | 0.00 | 1,493,446.13 | 1,278,175.41 |
| Resources Expended Cost of Generating Funds | | | | | |
| Investment Management Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Costs of Generating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charitable Activities | 759,359.09 | 298,650.43 | 0.00 | 1,058,009.52 | 1,223,712.01 |
| Governance Costs | 56,978.88 | 0.00 | 0.00 | 56,978.88 | 16,872.93 |
| Grants and Donations | 10,353.50 | 4,826.15 | 0.00 | 15,179.65 | 22,229.80 |
| Other Costs | 92,033.72 | 0.00 | 0.00 | 92,033.72 | 38,934.42 |
| Total Resources Expended | 918,725.19 | 303,476.58 | 0.00 | 1,222,201.77 | 1,301,749.16 |
| Net Incoming/Outgoing Resources Before Transfers | 465,276.08 | -194,031.72 | 0.00 | 271,244.36 | -23,573.75 |
| Transfers | | | | | |
| Gross transfers between funds (internal transfers) | 232.40 | -232.40 | 0.00 | 0.00 | 0.00 |
| Net Incoming resources before holding gains and losses | 465,508.48 | -194,264.12 | 0.00 | 271,244.36 | -23,573.75 |
| Holding Gains/Losses | | | | | |
| Gains on revaluation of the charity's fixed assets | -196,111.72 | 0.00 | 0.00 | -196,111.72 | 97,292.21 |
| Unrealised Gains/Losses on investment assets | 1,904.84 | 0.00 | 0.00 | 1,904.84 | 1,816.65 |
| Net Movement in Funds | 271,301.60 | -194,264.12 | 0.00 | 77,037.48 | 75,535.11 |
| Reconciliation of Funds | | | | | |
| Total funds brought forward from previous year | 599,476.18 | 233,110.52 | 0.00 | 832,586.70 | |
| Total funds carried forward | 870,777.78 | 38,846.40 | 0.00 | 909,624.18 | |

February 2020

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|--|----------------------------|------------------------------|
| COST OF GOODS SOLD | | |
| ----- | | |
| OPENING TRADING STOCKS | 0.00 | 384.55 |
| TRADING STOCK PURCHASES/RT | 101,595.00 | 692,919.84 |
| (A) | 101,595.00 | 693,304.39 |
| ----- | ----- | ----- |
| Value of goods disposed at cost | | |
| WRITE OFFS | 0.00 | 0.00 |
| MESS GUESTS | 0.00 | 0.00 |
| DISPOSALS AT COST | 0.00 | 0.00 |
| Value of closing stock at cost | 200,499.04 | 200,499.04 |
| (B) | 200,499.04 | 200,499.04 |
| ----- | ----- | ----- |
| COST OF GOODS SOLD (A - B) = (C) | -98,904.04 | 492,805.35 |
| ----- | ----- | ----- |
| INCOME FROM SALES | | |
| ----- | | |
| SALES | 82,040.75 | 988,141.10 |
| INCOME FROM SALES (D) | 82,040.75 | 988,141.10 |
| ----- | ----- | ----- |
| SURPLUS | | |
| ----- | | |
| Income from sales (Total from D) | | |
| Deduct cost of goods sold (Total from C) | | |
| SURPLUS (E) | 180,944.79 | 495,335.75 |
| ----- | ----- | ----- |
| Gross profit is therefore: | -182.95 % | 100.51 % |
| E x 100 % | | |
| ----- | | |
| C | | |
| TRADING EXPENSES | 3,538.90 | 43,630.75 |
| ----- | ----- | ----- |
| NET SURPLUS (F) | 177,405.89 | 451,705.00 |
| ----- | ----- | ----- |
| Total Percentage is therefore: | -179.37 % | 91.66 % |
| F x 100 % | | |
| ----- | | |
| C | | |

February 2019

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|--|----------------------------|------------------------------|
| COST OF GOODS SOLD | | |
| ----- | | |
| OPENING TRADING STOCKS | 0.00 | 0.00 |
| TRADING STOCK PURCHASES/RT | 8,032.63 | 764,926.85 |
| | ----- | ----- |
| (A) | 8,032.63 | 764,926.85 |
| | ----- | ----- |
| Value of goods disposed at cost | | |
| WRITE OFFS | 0.00 | 0.00 |
| MESS GUESTS | 0.00 | 0.00 |
| DISPOSALS AT COST | 0.00 | 0.00 |
| Value of closing stock at cost | 0.00 | 0.00 |
| | ----- | ----- |
| (B) | 0.00 | 0.00 |
| | ----- | ----- |
| COST OF GOODS SOLD (A - B) = (C) | 8,032.63 | 764,926.85 |
| | ----- | ----- |
| INCOME FROM SALES | | |
| ----- | | |
| SALES | 37,295.25 | 1,021,985.90 |
| | ----- | ----- |
| INCOME FROM SALES (D) | 37,295.25 | 1,021,985.90 |
| | ----- | ----- |
| SURPLUS | | |
| ----- | | |
| Income from sales (Total from D) | | |
| Deduct cost of goods sold (Total from C) | | |
| | ----- | ----- |
| SURPLUS (E) | 29,262.62 | 257,059.05 |
| | ----- | ----- |
| Gross profit is therefore: | 364.30 % | 33.61 % |
| E x 100 % | | |
| ----- | | |
| C | | |
| TRADING EXPENSES | 2,033.55 | 39,057.08 |
| | ----- | ----- |
| NET SURPLUS (F) | 27,229.07 | 218,001.97 |
| | ----- | ----- |
| Total Percentage is therefore: | 338.98 % | 28.50 % |
| F x 100 % | | |
| ----- | | |
| C | | |

PERCENTAGE PROFIT CALCULATOR
(Internal use only - not required by the charity regulator)

COST OF GOODS SOLD

| | | |
|---|-----------|------------|
| First Line Total - Left page of AB 397 not on Paxton last year | 164842.70 | |
| Deduct Expenses | 736550.59 | |
| | | -571707.89 |
| Value of Goods Sold at Cost | 0.00 | |
| Add Value of closing stock at cost price | 200499.04 | |
| | | 200499.04 |
| COST OF GOODS SOLD (A minus B) | | -772206.93 |

INCOME FROM SALES

| | | |
|---|-----------|-----------|
| Final Total from Right page AB 397 ¹ | 988141.10 | |
| Deduct figure at (B) above | 200499.04 | |
| | | 787642.06 |

PROFIT

| | | |
|------------------------------|------------|------------|
| Income from Sales (D) | 787642.06 | |
| Deduct cost of goods sold(C) | -772206.93 | |
| | | 1559848.99 |
| PERCENTAGE PROFIT | | -202.00 |

CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED
= AB 397 PROFIT (NET PROFIT)

¹In the case of reporting a trading loss the figure to be entered at cell B20 is "First Line
Total from Right page AB 397" plus "Value of closing stock at cost price"

Internal Auditor's/Audit Board Report

1. I have have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of ~~*my/our~~ internal audit.
2. ~~*I/We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/~~we are~~ ~~*I am/we are~~ satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to ~~*my/our~~ observations ~~*I am/we are~~ satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~*I/We~~ have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations ~~*have/have not~~ been actioned (list those observations outstanding).
6. The General Fund provides the same facility to many PRI funds. Supporting individual and various events for BATUS personnel. The fund also provides funding in the form of a gainshare to all BattleGroups that deploy for the exercise season. This assists them with the financial planning for cohesion during the rest and recuperation phase of the deployment.
7. The fund is well supported and the Fund Manager has handed over during this financial period.
8. The Board of Officers found no discrepancies during the property check and depreciation of Capital Property has been actioned by the Regimental Accountant, this is abnormally high due to action not being taken in previous years.
9. The Board of Officers found no discrepancies during the stock check conducted prior to the financial closedown.
10. The income from this fund is generated from profit made from the General Fund Shop providing a retail facility to both permanent staff and exercising troops throughout the year.
11. It is noted from the G1 Audit that the stock is not controlled in line with SFRs and therefore it is not possible to gage the actual profit percentage this year. The fund will manage the stock correctly on PAXTON+ from 1 Mar 20.
12. Work is ongoing to bring the General Fund Account on PAXTON in line with SFRs and mentoring of the Regt Acct continues.

Signature

Name Maj J Franklin AGC (SPS)

Appointment RAO/Internal Auditor

Date:

29 Apr 20

The General Fund is well managed and controlled, it is reviewed by the IA at the close of the monthly Audit period. It supports various events and individual achievements throughout the year. A gainshare is paid to all BattleGroups on arrival for the exercise season.

A financial meeting is now held quarterly to ensure that the fund is managed to the benefit of all and finances can be forecast prior to events taking place.

Work is ongoing in the Regimental Accounts Office which should give greater transparency of the Fund at the close of the next financial year.

Signature _____

Name Col M C P Ellwood MERCIAN

Date: _____

Appointment Managing Trustee