

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme, (Use either Page 1 depending on the type of scheme used)**

Army Form N1514
(Rev 11/09)

Unit CHAPS(A)
Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT
In respect of the RACHD Association Fund/Charity
Charity Commission/Regulator registered number 259297
For the period from 01/02/2020 to 31/01/2021

Managing Trustee(s) during the period:

| | | | | | |
|-------------|-----------------|-----------|------------------|-------------|---------------------------------------|
| From | 1 Feb 20 | to | 31 Jan 21 | Name | The Venerable Clinton Langston |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

Account Holder(s) during the period:

| | | | | | |
|-------------|-----------------|-----------|------------------|-------------|------------------------|
| From | 1 Feb 20 | to | 31 Jan 21 | Name | Neil Sturtivant |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

The Internal Audit Board consists of:

| | | | | | |
|---------------------|---|--|--|-----------|------------------|
| President | Reverend Kevin Jones | | | | |
| | | | | | |
| Member | Reverend Nicola Frail HEATHER RENDALL | | | | |
| | | | | | |
| Member | Reverend Stuart Richards | | | | |
| | | | | | |
| Member | | | | | |
| | | | | | |
| Assembled at | Army HQ, Andover | | | On | 21 Jul 21 |
| | | | | | |
| By Order of | CG | | | | |

**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 CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

In respect of the RACHD Association

Fund/Charity

Charity Commission/Regulator registered number 259297

For the period from 1 Feb 20 to 31 Jan 21

Managing Trustee(s) during the period:

| | | | | | |
|-------------|-----------------|-----------|------------------|-------------|---------------------------------------|
| From | 1 Feb 20 | to | 31 Jan 21 | Name | The Venerable Clinton Langston |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

Fund Manager(s) during the period:

| | | | | | |
|-------------|-----------------|-----------|------------------|-------------|----------------------------------|
| From | 1 Feb 20 | to | 31 Jan 21 | Name | Reverend Robin Richardson |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

Internal Auditor(s) during the period:

| | | | | | |
|-------------|--|-----------|--|-------------|--|
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

Associate Auditor(s) during the period:

| | |
|-------------------|--|
| Associate Auditor | |
| | |
| Associate Auditor | |
| | |
| Associate Auditor | |

Regimental Accountant(s) during the period:

| | | | | | |
|-------------|-----------------|-----------|------------------|-------------|------------------------|
| From | 1 Feb 20 | to | 31 Jan 21 | Name | Neil Sturtivant |
| | | | | | |
| From | | to | | Name | |
| | | | | | |
| From | | to | | Name | |

Statement of Financial Activities as at 31/01/2021

Paxton+

Page 1 of 1

Printed: 09/07/2021

CHAPS (Army)

RACHD Association

| | Unrestricted/ Designated/GPF Funds | Restricted Funds | Endowment Funds | Total Funds | Previous Period Total Funds |
|---|--|---------------------|--------------------|-------------------|--------------------------------|
| Incoming Resources | | | | | |
| Voluntary Income | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |
| Activities for Generating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 1,810.56 |
| Investment Income | 29.18 | 0.00 | 0.00 | 29.18 | 206.25 |
| Income Resources from Charitable Activities | 16,330.83 | 12,074.36 | 0.00 | 28,405.19 | 26,231.14 |
| Other Incoming Resources | 0.00 | 0.00 | 0.00 | 0.00 | 5,860.08 |
| Total Incoming Resources | 16,360.01 | 12,074.36 | 0.00 | 28,434.37 | 34,133.03 |
| Resources Expended Cost of Generating Funds | | | | | |
| Investment Management Costs | 35.00 | 0.00 | 0.00 | 35.00 | 35.00 |
| Costs of Generating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charitable Activities | 8,697.23 | 0.00 | 0.00 | 8,697.23 | 10,566.21 |
| Governance Costs | 2,472.00 | 0.00 | 0.00 | 2,472.00 | 2,922.70 |
| Grants and Donations | 6,263.92 | 0.00 | 0.00 | 6,263.92 | 7,452.36 |
| Other Costs | 2,614.15 | 0.00 | 0.00 | 2,614.15 | 13,328.79 |
| Total Resources Expended | 20,082.30 | 0.00 | 0.00 | 20,082.30 | 34,305.06 |
| Net Incoming/Outgoing Resources Before Transfers | -3,722.29 | 12,074.36 | 0.00 | 8,352.07 | -172.03 |
| Transfers | | | | | |
| Gross transfers between funds (internal transfers) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Incoming resources before holding gains and losses | -3,722.29 | 12,074.36 | 0.00 | 8,352.07 | -172.03 |
| Holding Gains/Losses | | | | | |
| Gains on revaluation of the charity's fixed assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unrealised Gains/Losses on investment assets | 28,949.36 | 0.00 | 0.00 | 28,949.36 | 69,252.48 |
| Net Movement in Funds | 25,227.07 | 12,074.36 | 0.00 | 37,301.43 | 69,080.45 |
| Reconciliation of Funds | | | | | |
| Total funds brought forward from previous year | 245,112.83 | 232,560.45 | 0.00 | 477,673.28 | |
| Total funds carried forward | 270,339.90 | 244,634.81 | 0.00 | 514,974.71 | |

January 2021

| <u>End of last year</u> | | <u>Balance</u> |
|-------------------------|--------------------------------|----------------|
| | Fixed Assets | |
| 0.00 | CAPITAL PROPERTY | 0.00 |
| 201,635.02 | CCLA INVESTMENT | 216,280.79 |
| 97,923.34 | STERLING INVESTMENT | 102,745.69 |
| 130,532.53 | CCLA INVESTMENT (IDA BLACKETT) | 140,013.77 |
| 430,090.89 | Total Fixed Assets | 459,040.25 |
| | Current Assets | |
| 46,674.44 | Current bank account | 55,024.58 |
| 912.66 | CCLA DEPOSIT | 914.59 |
| 0.00 | CASH | 0.00 |
| 0.00 | Debtors | 0.00 |
| 0.00 | OPENING STOCK ON HAND | 0.00 |
| 47,587.10 | Total Current Assets | 55,939.17 |
| 477,677.99 | Total Assets | 514,979.42 |
| | Liabilities | |
| 0.00 | Creditors | 0.00 |
| 4.71 | VAT control | 4.71 |
| 0.00 | VAT payable | 0.00 |
| (4.71) | Total Liabilities | (4.71) |
| 477,673.28 | Total Assets Minus Liabilities | 514,974.71 |
| | Total Funds | |
| 232,560.45 | Total Restricted Funds | 244,634.81 |
| 0.00 | Total Endowment Funds | 0.00 |
| 0.00 | Total Designated Funds | 0.00 |
| 245,112.83 | Accumulated Trading & GPF | 270,339.90 |
| 477,673.28 | Total Funds | 514,974.71 |

End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

| | | |
|------------|-------------------------------|------------|
| 98,650.19 | Benevolent Fund | 110,724.55 |
| 124,545.73 | Ida Blackett Charitable Fund | 124,545.73 |
| 9,364.53 | Royal Army Temperance Assoc'n | 9,364.53 |
| 0.00 | RACHD Centenary Summer Event | 0.00 |

232,560.45

244,634.81

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

| | | |
|-----------|-------------------------------------|-----------|
| 47.06 | Trading surplus | 0.00 |
| 0.00 | Non Primary Purpose trading surplus | 0.00 |
| 58,306.31 | General Purpose Fund surplus | 25,227.07 |

| | | |
|------------|-------------------------------|------------|
| 58,353.37 | Trading & GPF surplus | 25,227.07 |
| 186,759.46 | Balance at last balance sheet | 245,112.83 |

| | | |
|------------|---------------------------|------------|
| 245,112.83 | Accumulated Trading & GPF | 270,339.90 |
|------------|---------------------------|------------|

| | | |
|------------|-------------|------------|
| 477,673.28 | Grand total | 514,974.71 |
|------------|-------------|------------|

Signature of A/C Holder/Fund Manager



Date

09 SEP 21

Signature of Managing Trustee



Date

Jul 21

January 2021

| | <u>Turnover this month</u> | | <u>Turnover year to date</u> | |
|---|----------------------------|-----------|------------------------------|-----------|
| GPF Analysis | | | | |
| Income | | | | |
| ----- | | | | |
| Voluntary Income | | | | |
| ----- | | | | |
| G001 Donations | 0.00 | 0.00 | 0.00 | 0.00 |
| Activities for Generating Funds | | | | |
| ----- | | | | |
| G050 ASSOCIATION DINNER INCOMI | 0.00 | | 0.00 | |
| G051 ASSOCIATION REUNION INCOM | 0.00 | | 0.00 | |
| G052 MEMORIAL DEDICATION INCO | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment Income | | | | |
| ----- | | | | |
| G125 Bank Interest | 0.40 | | 27.25 | |
| G126 CCLA Deposit Interest | 0.00 | | 1.93 | |
| | | 0.40 | | 29.18 |
| Income Resources from Charitable Activiti | | | | |
| ----- | | | | |
| Trading Income | 0.00 | | 0.00 | |
| G150 SUBS CURRENT MEMBERS | 3,974.50 | | 4,256.50 | |
| G151 SUBS ODPS | 1,010.56 | | 12,074.33 | |
| G152 GIFT AID | 0.00 | | 0.00 | |
| | | 4,985.06 | | 16,330.83 |
| Other Income | | | | |
| ----- | | | | |
| Non Primary Purpose Trading Income | 0.00 | | 0.00 | |
| G300 PROFIT ON SALE OF PROPERTY | 0.00 | | 0.00 | |
| G301 OTHER INCOME | 0.00 | | 0.00 | |
| G302 INSURANCE CONTRIBUTION | 0.00 | | 0.00 | |
| G310 BOOK ROYALTY INCOME | 0.00 | | 0.00 | |
| G311 OTHER INCOME | 0.00 | | 0.00 | |
| | | 0.00 | | 0.00 |
| Internal Transfers In | | | | |
| ----- | | | | |
| | | 0.00 | | 0.00 |
| Gains on Revaluation of Fixed Assets | | | | |
| ----- | | | | |
| | | 0.00 | | 0.00 |
| Unrealised Gains on Investment Assets | | | | |
| ----- | | | | |
| G460 UNREALISED GAIN CCLA | 0.00 | | 18,783.52 | |
| G461 UNREALISED GAIN STERLING | 5,786.07 | | 19,134.80 | |
| G462 UNREALISED GAIN CCLA (IDA | 0.00 | | 12,159.90 | |
| | | 5,786.07 | | 50,078.22 |
| GPF Total Income | | 10,771.53 | | 66,438.23 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|------------------------------------|----------------------------|------------------------------|
| <u>Expenditure</u> | | |
| <u>Investment Management Costs</u> | | |
| G500 BANK CHARGES | 0.00 | 35.00 |
| G501 INVESTMENT MANAGEMENT C | 0.00 | 0.00 |
| | 0.00 | 35.00 |
| <u>Costs of Generating Funds</u> | | |
| | 0.00 | 0.00 |
| <u>Charitable Activities</u> | | |
| Trading costs | 0.00 | 0.00 |
| G600 ASSOCIATION DINNER COSTS | 0.00 | 0.00 |
| G601 ASSOCIATION REUNION COSTS | 0.00 | 0.00 |
| G602 JOURNAL COSTS | 0.00 | 8,697.23 |
| G603 PROPERTY REPAIRS | 0.00 | 0.00 |
| G604 MEMORIAL DEDICATION COST | 0.00 | 0.00 |
| G605 NMA MAINTENANCE | 0.00 | 0.00 |
| G610 SUBS REFUNDS | 0.00 | 0.00 |
| | 0.00 | 8,697.23 |
| <u>Governance Costs</u> | | |
| G750 JOURNAL POSTAGE | 52.00 | 52.00 |
| G751 STATIONERY | 0.00 | 0.00 |
| G752 AUDIT FEES | 0.00 | 0.00 |
| G753 PROPERTY VALUATION COSTS | 0.00 | 420.00 |
| G754 ASSOC'N SECRETARY HONORA | 0.00 | 2,000.00 |
| | 52.00 | 2,472.00 |
| <u>Grants and Donations</u> | | |
| G770 GRANTS OTHER | 0.00 | 6,263.92 |
| G771 BENEVOLENT FUND WELFARE | 0.00 | 0.00 |
| G772 CHARITY DONATIONS | 0.00 | 0.00 |
| G773 FUNERAL DONATIONS | 0.00 | 0.00 |
| G774 BENEVOLENT FLOWERS | 0.00 | 0.00 |
| G775 PRESENTATIONS | 0.00 | 0.00 |
| | 0.00 | 6,263.92 |
| <u>Other Costs</u> | | |
| Non Primary Trading Costs | 0.00 | 0.00 |
| G800 HOSPITALITY AND TRAVEL | 0.00 | 0.00 |
| G801 INSURANCE | 0.00 | 1,131.56 |
| G802 REVERENDS EXPENSES | 0.00 | 222.59 |
| G803 Regional Lunches | 0.00 | 0.00 |
| G804 DEBTOR W/OFF | 0.00 | 0.00 |
| G805 STOCK WRITE OFF | 0.00 | 0.00 |
| G806 RACHD CENTENARY FEB EVEN | 0.00 | 0.00 |
| G807 WEBSITE COSTS | 420.00 | 1,260.00 |
| G810 Other costs | 0.00 | 0.00 |
| | 420.00 | 2,614.15 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|----------------------------------|----------------------------|------------------------------|
| Internal Transfers Out | | |
| ----- | | |
| | 0.00 | 0.00 |
| Unrealised Losses on Investments | | |
| ----- | | |
| G950 LOSS ON INVESTMENT CCLA | 4,137.75 | 4,137.75 |
| G951 LOSS ON STERLING INVESTME | 301.21 | 14,312.45 |
| G952 LOSS ON INVESTMNT CCLA (IL | 2,678.66 | 2,678.66 |
| | 7,117.62 | 21,128.86 |
| | ----- | ----- |
| GPF Total Expenditure | 7,589.62 | 41,211.16 |
| | ----- | ----- |
| GPF Income Over Expenditure | 3,181.91 | 25,227.07 |
| | ----- | ----- |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|--------------------------------------|----------------------------|------------------------------|
| Trading Account Analysis | | |
| ----- | | |
| Trading Expenditure | | |
| ----- | | |
| T001 OPENING TRADING STOCK | 0.00 | 0.00 |
| T002 TRADING STOCK PURCHASES/ | 0.00 | 0.00 |
| T003 CLOSING TRADING SALES | 0.00 | 0.00 |
| T004 WRITE OFFS | 0.00 | 0.00 |
| T006 DISPOSALS AT COST | 0.00 | 0.00 |
| T007 TRADING EXPENSES | 0.00 | 0.00 |
| | ----- | ----- |
| Trading Income | | |
| ----- | | |
| T008 STOCK SALES | 0.00 | 0.00 |
| | ----- | ----- |
| Income Over Expenditure | 0.00 | 0.00 |
| | | |
| Non Primary Purpose Trading Analysis | | |
| ----- | | |
| Trading Expenditure | | |
| ----- | | |
| Trading Income | | |
| ----- | | |
| Income Over Expenditure | 0.00 | 0.00 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|---|----------------------------|------------------------------|
| Restricted Funds Analysis | | |
| Income | | |
| ----- | | |
| Voluntary Income | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Activities for Generating Funds | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Investment Income | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Income Resources from Charitable Activities | | |
| ----- | | |
| R001 Benevolent Fund | 1,010.56 | 12,074.36 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 1,010.56 | 12,074.36 |
| Other Incoming Resources | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Total Income excluding transfers | | |
| | 1,010.56 | 12,074.36 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|--|----------------------------|------------------------------|
| Expenditure | | |
| ----- | | |
| Investment Management Costs | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Costs of Generating Funds | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Charitable Activities | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Governance Costs | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Grants and Donations | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Other Costs | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Total Expenditure excluding transfers | 0.00 | 0.00 |
| Internal Transfers | | |
| ----- | | |
| R001 Benevolent Fund | 0.00 | 0.00 |
| R002 Ida Blackett Charitable Fund | 0.00 | 0.00 |
| R003 Royal Army Temperance Assoc'n | 0.00 | 0.00 |
| R004 RACHD Centenary Summer Event | 0.00 | 0.00 |
| | 0.00 | 0.00 |
| Restricted funds Income Over Expenditure | 1,010.56 | 12,074.36 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|---|----------------------------|------------------------------|
| Designated Funds Analysis | | |
| Income | | |
| ----- | | |
| Voluntary Income | | |
| ----- | | |
| | 0.00 | 0.00 |
| Activities for Generating Funds | | |
| ----- | | |
| | 0.00 | 0.00 |
| Investment Income | | |
| ----- | | |
| | 0.00 | 0.00 |
| Income Resources from Charitable Activiti | | |
| ----- | | |
| | 0.00 | 0.00 |
| Other Incoming Resources | | |
| ----- | | |
| | 0.00 | 0.00 |
| | ----- | ----- |
| Total Income excluding transfers | 0.00 | 0.00 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|---|----------------------------|------------------------------|
| Expenditure | | |
| ----- | | |
| Investment Management Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Costs of Generating Funds | | |
| ----- | | |
| | 0.00 | 0.00 |
| Charitable Activities | | |
| ----- | | |
| | 0.00 | 0.00 |
| Governance Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Grants and Donations | | |
| ----- | | |
| | 0.00 | 0.00 |
| Other Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Total Expenditure excluding transfers | 0.00 | 0.00 |
| Internal Transfers | | |
| ----- | | |
| | 0.00 | 0.00 |
| Designated funds Income Over Expenditur | 0.00 | 0.00 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|---|----------------------------|------------------------------|
| Endowment Funds Analysis | | |
| Income | | |
| ----- | | |
| Voluntary Income | | |
| ----- | | |
| | 0.00 | 0.00 |
| Activities for Generating Funds | | |
| ----- | | |
| | 0.00 | 0.00 |
| Investment Income | | |
| ----- | | |
| | 0.00 | 0.00 |
| Income Resources from Charitable Activiti | | |
| ----- | | |
| | 0.00 | 0.00 |
| Other Incoming Resources | | |
| ----- | | |
| | 0.00 | 0.00 |
| | ----- | ----- |
| Total Income excluding transfers | 0.00 | 0.00 |

| | <u>Turnover this month</u> | <u>Turnover year to date</u> |
|---------------------------------------|----------------------------|------------------------------|
| Expenditure | | |
| ----- | | |
| Investment Management Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Costs of Generating Funds | | |
| ----- | | |
| | 0.00 | 0.00 |
| Charitable Activities | | |
| ----- | | |
| | 0.00 | 0.00 |
| Governance Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Grants and Donations | | |
| ----- | | |
| | 0.00 | 0.00 |
| Other Costs | | |
| ----- | | |
| | 0.00 | 0.00 |
| Total Expenditure excluding transfers | 0.00 | 0.00 |
| Internal Transfers | | |
| ----- | | |
| | 0.00 | 0.00 |
| Endowment funds Income Over Expenditu | 0.00 | 0.00 |

Nominal account name is G770

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

| <u>Date</u> | <u>Type</u> | <u>Shadow</u> | <u>Ref 1</u> | <u>Ref 2</u> | <u>Audit</u> | <u>Closed</u> | <u>Value</u> | <u>Account</u> | <u>Cost Centre</u> | <u>Comment</u> |
|----------------------------------|-------------|---------------|---------------|--------------|--------------|---------------|--------------|----------------|--------------------|--|
| G770 | | | GRANT'S OTHER | | | | | | | |
| Opening balance as at 01/02/2020 | | | | | | | 6,605.30 | | | |
| 01/02/2020 | | | YE01/02/19 | | | 0 | Y | -6,605.30 | | |
| 01/02/2020 | | | ROYE01/02/19 | | | 0 | Y | 6,605.30 | | |
| 01/02/2020 | | | YE01/02/19 | | | 0 | Y | -6,605.30 | | |
| 13/02/2020 J | | | PV 1/20 | | 0000740 | 1 | Y | 30.00 | | Sports grant |
| 20/02/2020 J | | | PV 4/20 | | 0000742 | 1 | Y | 346.87 | | Deposit for RACHD |
| | | | | | | | | | | Remembrance Service - Oct 20 |
| 31/03/2020 J | | | PV 3/20 | 1 Lanes | 0000746 | 3 | Y | 983.92 | | 1. Journal costs |
| 31/05/2020 J | | | PV 8/20 | | 0000750 | 2 | Y | 5,000.00 | | 2. Grant made |
| 31/07/2020 J | | | PV 10/20 | Coram James | 0000754 | 1 | Y | 250.00 | | Grant to Talbot House |
| | | | | | | | | | | 1. Grant issued |
| 30/09/2020 J | | | RV 14/20 | | 0000756 | 1 | Y | -346.87 | | 2. Property revaluation costs |
| | | | | | | | | | | 1. ODPS receipt - Aug 20 pay |
| | | | | | | | | | | 2. Refund monies paid re now cancelled RACHD Remembrance event |
| | | | | | | | | | | 3. Bank interest received |
| Closing balance as at 31/01/2021 | | | | | | | 13,216.09 | -13,557.47 | | |
| | | | | | | | 6,263.92 | | | |
| | | | | | | | -341.38 | | | |

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

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

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

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

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

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

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

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

The charity made the following grants/donations:

Grants to institutions

| Name of institutions | Purpose | Total number of grants given | Total amount of grants paid |
|------------------------------|---------|------------------------------|-----------------------------|
| Various – see attached | | | 6,263.92 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total grants to institutions | | | 6,263.92 |

Grants to individuals

| Purpose | Total number of grants given | Total amount of grants paid |
|---------|------------------------------|-----------------------------|
| | | |
| | | |
| | | |
| | | |

3. Related Party Transactions & Remuneration and Expenses

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

4. Analysis of Capital Property

| | Fixtures, fittings & equipment | Motor vehicles | Total |
|--------------|--------------------------------|----------------|-------|
| | £ | £ | £ |
| Balance b/f | 0.00 | 0.00 | 0.00 |
| Purchases | | | |
| Sales & W/Os | | | |
| Depreciation | | | |
| Balance c/f | 0.00 | 0.00 | 0.00 |

5. Total Value of Investments by Category

| | Value £ |
|---|------------|
| Carrying value (market value) at beginning of year | 430,090.89 |
| Add additions to investments at cost (investments purchased) | 0.00 |
| Less disposals at carrying value (investments sold) | 0.00 |
| Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit) | 28,949.36 |
| Carrying value (market value) at end of year | 459,040.25 |

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 | |
| Investments listed on a recognised stock exchange | | | | 0.00 | |
| Investments held in unit trusts or other collective investment schemes | 459,040.25 | 0.00 | 0.00 | 459,040.25 | |
| Investments in subsidiary or connected undertakings and companies | | | | 0.00 | |
| Securities not listed on a recognised Stock Exchange | | | | 0.00 | |
| Cash held as part of the investment portfolio | | | | 0.00 | |
| Other investments | | | | 0.00 | |
| Total | 459,040.25 | 0.00 | 0.00 | 459,040.25 | |

6. List of Debtors

| Debtor | Date of Debt | Amount |
|--------|--------------|--------|
| None | | |
| | | |
| | | |
| | | |
| Total | | 0.00 |

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

7. List of Creditors

| Creditor | Date of Credit | Amount |
|----------|----------------|--------|
| None | | |
| | | |
| | | |
| | | |
| Total | | 0.00 |

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

8. Paid Employees

| This year £ | Last year £ |
|-------------|-------------|
|-------------|-------------|

| | | |
|------------------------------------|------|------|
| Gross wages paid | | |
| Employer's National Insurance paid | | |
| Pension Contributions paid | | |
| Total staff costs | 0.00 | 0.00 |

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

| | This year | Last year |
|---------------------------|-----------|-----------|
| Costs of generating funds | | |
| Charitable activities | | |
| Other | | |
| Total | 0.00 | 0.00 |

No individual employee received a salary of over £60000.00

9. Governance Costs

| | This year £ | Last year £ |
|--------------------------------------|-------------|-------------|
| Audit or independent examination fee | 0.00 | 0.00 |

10. Restricted/Endowment Funds

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

| Fund Name | Fund Bal B/F | Incoming Resources for period | Outgoing Resources for period | Transfers | Gains and Losses | Fund Bal C/F |
|-----------------|--------------|-------------------------------|-------------------------------|-----------|------------------|--------------|
| Benevolent Fund | 232,560.45 | 12,074.36 | 1 | 0.00 | 0.00 | 244,634.81 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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

| Name of Restricted Fund | Purpose of fund |
|-------------------------|---|
| Benevolent Fund | Provision of welfare to both serving and retired members of the RACHD |
| | |
| | |
| | |
| | |
| | |
| | |

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:

| |
|---------------|
| List attached |
| |
| |
| |
| |
| |

12. Declarations

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

No guarantees have been given to third parties.

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

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

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

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

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

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

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

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

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

The charity has no intangible assets.

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

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

The charity has no subsidiary companies.

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

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

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

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

Additional comments:

NONE

Signature

Name Rev'd R Richardson

Date: _____

Fund Manager (Regimental
Accountant Scheme) / Account
Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit CHAPS(A)

Address Zone 1, Ground Floor, Blenheim Building, Marlborough Lines, Andover SP11 8HT

Charity name and Charity Commission/Regulator registered number. RACHD Association; 259297

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

| | |
|--|---|
| Governing Document (e.g. Trust Deed, Constitution) | Rules as amended on the 14th October 2011 |
|--|---|

| | |
|------------------------|--|
| Objects of the Charity | The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel. |
|------------------------|--|

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

| | |
|-----------------------------|---|
| Trustee selection method | Trustees are selected as per instructions contained in the Association Rules dated the 14th October 2011 at para 6. |
|-----------------------------|---|

| | |
|-----------------------------------|---|
| Trustee induction and training | Details of trustee selection are held in the governing document. In November 2013 the fund was taken over as a service fund and from this date full SPS requirements for the induction of new trustees will be met. |
|-----------------------------------|---|

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

| | |
|---|---|
| Summary of main activities in relation to the Charity's objects | The fund exists to promote the efficiency of the RACHD and, in particular, by maintaining contact between past and present members of the Department whilst fostering esprit-de-corps and comradeship. In addition, the fund provides relief on either a general or individual basis to Chaplains, former Chaplains and their dependants who are in conditions of need, hardship or distress. |
| Summary of main achievements of the Charity during the year | Activity during the year was severely impaired by the constrictions imposed due to the COVID-19 pandemic, for example, the annual Reunion Week for present and former Army Chaplains and families had to be cancelled. Subscribers received an annual journal which kept members up to date with developments within the Association and Royal Army Chaplains' Department. |

Provide a brief review of the financial position of the charity. This should include the principal types of income.

| | |
|------------------|---|
| Financial Review | Principal income is derived from investments held and subscriptions from former Army Chaplains and One Day's Pay Scheme contributions from serving chaplains. |
|------------------|---|

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

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

| | |
|--|---|
| Financial reserves policy | No financial reserves policy is held within the governing document. |
| Investments selection policy and performance of those investments. | Investments are held with CCLA and Newton and are deemed medium risk and showed excellent returns of 7.5% and 4.9% respectively during this FY. |

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

| | |
|---|---|
| Managing Trustee's name/trustees' names | Ven Clinton Langston QHC, Rev Fr Michael Fava QHC, Rev Michael Parker QHC, Rev Dr David Hart, Rev John Vernon, Rev Roger Sheppard, Rev Phyl |
|---|---|

| | |
|--------------------------|--|
| | Fanning, Mrs Evis Holliman, Lt Col (Retd) Tim Purdon, Mrs Deborah Langston |
| Serious Incidents | None |
| Public Benefit Statement | <p>This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting facilities and social activities.</p> <p>The fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake.)</p> |

Additional comments (include any declarations which were not correct (Pg 12/13)):

Signature

C. Langston

Name C Langston

Appointment Chaplain General

Date: _____

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have/have not been actioned (list those observations outstanding).

Signature

Name

Date: _____

Appointment President

Internal Audit Board Report

RACHD Association Accounts Year Ended 31 January 2021

1. We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of our internal audit.
2. We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. 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 our observation 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. We have stamped and signed the original books of account and the original records we have checked. All vouchers relating to this account period have been cancelled.
5. We have made the following observations whilst carrying out the internal audit:
 - a) Investment Valuations. We were not provided with documentary evidence of the market value of the Sterling Investment at the year end date of 31 January 2021, although we were satisfied that the number of units remained unchanged. The valuation was realistic when compared to documentary evidence for valuations at other dates in the year.

Signature Kevin Jones

Name Kevin Jones (Revd.)

Date: 21/07/21

Appointment President of the Audit Board

Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity’s Trustees are responsible for the preparation of the accounts. The Charity’s Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner’s Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

Comd/SO2 SPS Comments

Independent Examiner’s Signature _____

Name _____

Date: _____

Appointment _____