

**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 HO Aldershot Garrison

Address St Omer Barracks, Wellington House, AGPDO, Aldershot, Hampshire, GU11 2BG

In respect of the 11 Inf Bde Comd Fund

Fund/Charity

Charity Commission/Regulator registered number

For the period from 01 April 2018 to 31 March 2019

Managing Trustee(s) during the period:

From	01 April 2017	to	28 August 2017	Name	Col A Barr
From	29 August 2017	to	31 March 2018	Name	Col S Browne
From	01 April 2018	to	31 March 2019	Name	Col S Browne

Fund Manager(s) during the period:

From	01 April 2018	to	13 September 2018	Name	Capt K Hetherington
From	14 September 2018	to	27 November 2018	Name	Maj W Butcher
From	28 November 2018	to	31 March 2019	Name	Capt K Hetherington

Internal Auditor(s) during the period:

From	02 December 2016	to	31 March 2017	Name	Mr G Ferguson
From	01 April 2017	to	06 December 2018	Name	Mr G Ferguson
From	07 December 2018	to	31 March 2019	Name	Maj B Cooke MBE

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	27 October 2017	to	26 July 2018	Name	Sgt H Rai
From	27 July 2018	to	13 August 2018	Name	Mr G Ferguson
From	14 August 2018	to	31 March 2019	Name	Sgt H Rai

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Trial Balance

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11 Bde Comd Fund

AGPDO HQ Aldershot Garrison

Balance date to end of March 2019

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B300	Investments	15,175.01	-224.95
B400	Stock on hand	0.00	-929.50
B500	Debtors	0.00	-1,900.24
B650	Current bank account	164,266.58	-1,575.60
B680	Cash	0.00	0.00
B700	Creditors	0.00	15,561.00
B750	VAT control	-3.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-6,053.85	-2,634.00
R001	Bde X-Mas Party	0.00	0.00
R002	Bde Dinner Night	0.00	0.00
R003	Bde Ex	0.00	0.00
R004	Bde Welfare and Charities	-6,023.53	0.00
R005	ACF	-143,885.15	-8,362.50
R006	11 Bde Cadet Trg Team	-525.77	0.00
R007	11 Bde CTT Summer Camp	-11,304.30	639.51
R008	11 Bde CTT Competition	-1,632.88	965.58
R009	Gainshare - HQ 11 Bde	-663.62	137.21
R010	Gainshare - 11 Bde PRU	-925.35	-403.00
R401	11X UK Sports South Fund	-8,709.81	-4,193.18
		179,441.59	17,303.30
		-179,727.26	-20,222.97
		-285.67	-2,919.67

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A/C Code	Name	Balance		Month Movement	
G001	Vol Income	0.00		0.00	
G002	Grants	0.00		0.00	
G101	Presentation Income	0.00		0.00	
G150	Cadet Training Income	0.00		0.00	
G151	Functions Income	0.00		0.00	
G300	Bank Interest		-588.34		-588.34
G301	Investment Income	0.00		0.00	
G302	Transfer to GPF		-520.44	0.00	
G460	Unrealised Gain on Investments	0.00		0.00	
G600	Cadet Training Expenditure	0.00		0.00	
G601	Property Repairs	0.00		0.00	
G602	Function Expenditure	0.00		0.00	
G750	Insurance	0.00		0.00	
G770	Presentations	0.00		0.00	
G771	Grants	0.00		0.00	
G772	11X UK Sports South Payment	0.00		0.00	
G799	Flowers	0.00		0.00	
G800	Stock Write Off	929.50		0.00	
G801	Framing	0.00		0.00	
G802	Property Depreciation	0.00		0.00	
G803	Decorations	0.00		0.00	
G804	Loans	0.00		0.00	
G900	Write Offs	240.00		240.00	
G901	Transfer from GPF	0.00		0.00	
G950	Unrealised Loss on Investments	224.95		0.00	
T001	Opening Stock	929.50		0.00	
T002	Stock Purchases/Returns	0.00		0.00	
T003	Closing Stock	0.00		0.00	
T004	Write Offs		-929.50	0.00	
T007	Trading Expenses	0.00		0.00	
T008	Sales	0.00		0.00	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		2,323.95	-2,038.28	240.00	-588.34
		285.67		-348.34	

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Trial Balance

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11 Bde Comd Fund

AGPDO HQ Aldershot Garrison

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
		0.00	

Statement of Financial Activities as at 29/03/2019

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AGPDO HQ Aldershot Garrison

11 Bde Comd Fund

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	8,500.00	0.00	8,500.00	4,525.97
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	0.00	73,400.22	0.00	73,400.22	55,533.50
Other Incoming Resources	1,108.78	0.00	0.00	1,108.78	2,053.39
Total Incoming Resources	1,108.78	81,900.22	0.00	83,009.00	62,112.86
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	0.00	66,377.02	0.00	66,377.02	60,324.37
Governance Costs	0.00	0.00	0.00	0.00	0.00
Grants and Donations	0.00	4,306.82	0.00	4,306.82	4,513.59
Other Costs	929.50	0.00	0.00	929.50	681.98
Total Resources Expended	929.50	70,683.84	0.00	71,613.34	65,519.94
Net Incoming/Outgoing Resources Before Transfers	179.28	11,216.38	0.00	11,395.66	-3,407.08
Transfers					
Gross transfers between funds (internal transfers)	-240.00	0.00	0.00	-240.00	-38.00
Net Incoming resources before holding gains and losses	-60.72	11,216.38	0.00	11,155.66	-3,445.08
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	-224.95	0.00	0.00	-224.95	1,113.66
Net Movement in Funds	-285.67	11,216.38	0.00	10,930.71	-2,331.42
Reconciliation of Funds					
Total funds brought forward from previous year	6,053.85	162,454.03	0.00	168,507.88	
Total funds carried forward	5,768.18	173,670.41	0.00	179,438.59	

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Balance Sheet - March 2019

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AGPDO HQ Aldershot Garrison

11 Bdc Comd Fund

March 2019

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		
15,399.96	Investments	15,175.01	
15,399.96	Total Fixed Assets		15,175.01
	Current Assets		
165,842.18	Current bank account	164,266.58	
0.00	Cash	0.00	
1,900.24	Debtors	0.00	
929.50	Stock on hand	0.00	
168,671.92	Total Current Assets		164,266.58
184,071.88	Total Assets		179,441.59
	Liabilities		
15,561.00	Creditors	0.00	
3.00	VAT control	3.00	
0.00	VAT payable	0.00	
(15,564.00)	Total Liabilities		(3.00)
168,507.88	Total Assets Minus Liabilities		179,438.59
	Total Funds		
162,454.03	Total Restricted Funds	173,670.41	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
6,053.85	Accumulated Trading & GPF	5,768.18	
168,507.88	Total Funds		179,438.59

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis	

	Designated Funds	


0.00		0.00
	Restricted Funds	

0.00	Bde X-Mas Party	0.00
0.00	Bde Dinner Night	0.00
0.00	Bde Ex	0.00
6,023.53	Bde Welfare and Charities	6,023.53
135,522.65	ACF	143,885.15
525.77	11 Bde Cadet Trg Team	525.77
11,943.81	11 Bde CTT Summer Camp	11,304.30
2,598.46	11 Bde CTT Competition	1,632.88
800.83	Gainshare - HQ 11 Bde	663.62
522.35	Gainshare - 11 Bde PRU	925.35
4,516.63	11X UK Sports South Fund	8,709.81
162,454.03		173,670.41
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	


0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
2,634.00	General Purpose Fund surplus	(285.67)
2,634.00	Trading & GPF surplus	(285.67)
3,419.85	Balance at last balance sheet	6,053.85
6,053.85	Accumulated Trading & GPF	5,768.18
168,507.88	Grand total	179,438.59

Signature of A/C Holder/Fund Manager



Date 7-5-19

Signature of Managing Trustee



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Balance Sheet - March 2019

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11 Bde Comd Fund

AGPDO HQ Aldershot Garrison

End of last year

Date 7 - 5 - 19

Balance

March 2019				
	<u>Turnover this month</u>		<u>Turnover year to date</u>	
GPF Analysis				
Income				

Voluntary Income				

G001 Vol Income	0.00		0.00	
G002 Grants	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				

G101 Presentation Income	0.00		0.00	
		0.00		0.00
Investment Income				

		0.00		0.00
Income Resources from Charitable Activities				

Trading Income	0.00		0.00	
G150 Cadet Training Income	0.00		0.00	
G151 Functions Income	0.00		0.00	
		0.00		0.00
Other Income				

Non Primary Purpose Trading Income	0.00		0.00	
G300 Bank Interest	588.34		588.34	
G301 Investment Income	0.00		0.00	
G302 Transfer to GPF	0.00		520.44	
		588.34		1,108.78
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 on Investments	0.00		0.00	
		0.00		0.00
GPF Total Income		588.34		1,108.78

	<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				
Trading costs	0.00		0.00	
G600 Cadet Training Expenditure	0.00		0.00	
G601 Property Repairs	0.00		0.00	
G602 Function Expenditure	0.00		0.00	
		0.00		0.00
Governance Costs				
G750 Insurance	0.00		0.00	
		0.00		0.00
Grants and Donations				
G770 Presentations	0.00		0.00	
G771 Grants	0.00		0.00	
G772 11X UK Sports South Payment	0.00		0.00	
G799 Flowers	0.00		0.00	
		0.00		0.00
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 Stock Write Off	0.00		929.50	
G801 Framing	0.00		0.00	
G802 Property Depreciation	0.00		0.00	
G803 Decorations	0.00		0.00	
G804 Loans	0.00		0.00	
		0.00		929.50
Internal Transfers Out				
G900 Write Offs	240.00		240.00	
G901 Transfer from GPF	0.00		0.00	
		240.00		240.00
Unrealised Losses on Investments				
G950 Unrealised Loss on Investments	0.00		224.95	
		0.00		224.95
GPF Total Expenditure		240.00		1,394.45

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Income and Expenditure - Detailed - March 2019

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11 Bde Comd Fund

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Income Over Expenditure	348.34	-285.67

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

T001 Opening Stock	0.00	929.50
T002 Stock Purchases/Returns	0.00	0.00
T003 Closing Stock	0.00	0.00
T004 Write Offs	0.00	-929.50
T007 Trading Expenses	0.00	0.00
	-----	-----
Trading Income		

T008 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

	Turnover this month	Turnover year to date
Restricted Funds Analysis		
Income		

Voluntary Income		

R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	3,000.00	3,000.00
	3,000.00	3,000.00
Activities for Generating Funds		

R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Investment Income		

R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activities		

R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	1,720.00	1,720.00
R008 11 Bde CTT Competition	35.00	35.00
R009 Gainshare - HQ 11 Bde	103.40	103.40

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	1,858.40	1,858.40
Other Incoming Resources		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Total Income excluding transfers	4,858.40	4,858.40

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Charitable Activities		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	3,100.08	3,100.08
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	3,100.08	3,100.08
Governance Costs		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00

	Turnover this month	Turnover year to date
	0.00	0.00
Grants and Donations		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Other Costs		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	3,100.08	3,100.08
Internal Transfers		
R001 Bde X-Mas Party	0.00	0.00
R002 Bde Dinner Night	0.00	0.00
R003 Bde Ex	0.00	0.00
R004 Bde Welfare and Charities	0.00	0.00
R005 ACF	0.00	0.00
R006 11 Bde Cadet Trg Team	0.00	0.00
R007 11 Bde CTT Summer Camp	0.00	0.00
R008 11 Bde CTT Competition	0.00	0.00
R009 Gainshare - HQ 11 Bde	0.00	0.00
R010 Gainshare - 11 Bde PRU	0.00	0.00
R401 11X UK Sports South Fund	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	1,758.32	1,758.32

	<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

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 activity for which it was incurred.

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 14.

g. Fixed Asset Investments. 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).

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.

~~The charity made the following grants/donations:~~

Grants to institutions			
Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
	Total grants to institutions		

Grants to individuals		
Purpose	Total number of grants given	Total amount of grants paid
Total		

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.

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

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	£15,399.96
Add additions to investments at cost (investments purchased)	Nil
Less disposals at carrying value (investments sold)	Nil
Add/(deduct) net gain /(loss) on revaluation (gain /loss at end of accounting period/audit)	-£224.95
Carrying value (market value) at end of year	£15,175.01

Breakdown of Market Values at

<u>Year End</u>	GPF/ Unrestricted Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties					
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes					
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total					

6. List of Debtors

Debtor	Date of Debt	Amount
See Attached		
	Total	

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

7. List of Creditors

Creditor	Date of Credit	Amount
See Attached		
	Total	

* 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		

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		

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee		

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

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

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:

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:

Date: 7-5-19

Signature 

Name Capt K Hetherington

Fund Manager

Managing Trustee's Annual Report and Comments:

Unit: HQ Aldershot Garrison.....

Address: St Omer Bks, Wellington House, AGPDO, Aldershot, Hampshire, GU11 2BG

Charity name and Charity Commission/Regulator registered number: 11 Inf Bde Comd Fund

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)	HQ Aldershot Garrison Standing Orders 15. Charter for the 11 Inf Bde Comd Fund. Systems Assessment Aide Memorie dated 29 Oct 15.
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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.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee, Senior Fund Manager and Regimental Accountant selected by the virtue of their assignment to established Military posts.
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Trustee induction and training	Managing Trustee and Senior Fund Manager by online Fund Manager training course, Regimental Accountant by attendance at a formal career training course.
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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	To provide Welfare, Sports and Adventurous Training financial support to the Brigade Units for which no other source of funding is available.
Summary of main achievements of the Charity during the year	To provide Welfare, Sports and Adventurous Training financial support to the Brigade Units for which no other source of funding is available.

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

Financial Review	This fund is financially sound but as it has no form of income will gradually reduce to zero.
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. 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	N/A
Investments selection policy and performance of those investments.	Investment is through the Central Bank HQ Aldershot Garrison Account.

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

Managing Trustee's name/trustees' names	Col S Browne
Serious Incidents	Nil.
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:</p> <ul style="list-style-type: none"> a. Providing and supporting Bde facilities and social activities. b. Providing and supporting sporting and adventure training activities. <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining:</p> <p>Teamwork, skills, fitness, confidence, character, spirit and attitude and morale. As a result 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)):

Date: 7-5-19

Signature S - J

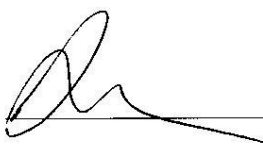
Name Col S Browne

Appointment DComd 11 Inf Bde

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).

NFTR

Signature 
Name Maj B Cooke MBE

Date: 24/4/19

Appointment SO2 SPS - 11X

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

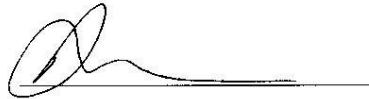
Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

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

Comd/SO2 SPS Comments

I have acted on the IA for this Fund for the first quarter of this FY, due to the tragic loss of the IA, Mr Ferguson I am content still to offer an IE opinion that the accounts soundly run.

Independent Examiner's Signature



Name

Mark RJ Cooke

Date: 24/4/17

Appointment

SO2 SPS 1120