

REPORT BY THE TRUSTEES OF THE QUEEN' S OWN GURKHA LOGISTIC REGIMENT REGIMENTAL TRUST FOR THE YEAR ENDED 31ST MARCH 2024

Background.

The original Queen's Own Gurkha Transport Regiment Regimental Trust came into being on 2nd April 1992, when the Trust Deed was formally adopted. Subsequently the structure of the Regiment changed dramatically as a result of reductions within the Brigade of Gurkhas and the withdrawal from Hong Kong.

Until 31st November 2012 the Regiment was embodied within 1, 28, 36, 66 (Fuel) & 94 Squadrons QOGLR, together with the 10QOGLR Light Aid Detachment all of which were integral units of 10 The Queen's Own Gurkha Logistic Regiment and 9 Regiment The Royal Logistic Corps and other worldwide outlying detachments. Subsequently (from 1st December 2012) the Regiment re-roled as a Theatre Logistic Regiment. It was then embodied within 1 Supply Squadron, 28 Fuel and General Transport Squadron, 36 Headquarters Squadron and 10 QOGLR LAD, all of which were integral units of 10 The Queen's Own Gurkha Logistic Regiment and other worldwide outlying detachments. The recent expansion of the Brigade of Gurkhas has resulted in the Regiment gaining additional Squadrons and roles. The new Squadrons are 14 Sqn, 15 Sqn, and 94 Sqn with 31 Squadron being reformed from 2023.

Objects of the Trust

The objects of the Trust are:

- a. To promote the efficiency of the Regiment and the maintenance of its history, traditions and esprit de corps.
- b. To purchase such chattels and other property as is, in the opinion of the Managing Trustees, for the benefit of the Regiment and to insure and maintain such property.
- c. For other charitable purposes, promoting efficiency or esprit de corps of all ranks of or serving with the Regiment, including the provision of recreational facilities and amenities not provided for out of public funds.
- d. To provide for the relief of hardship, distress or poverty amongst serving or former members of the Brigade of Gurkhas and dependents by the provision or application of monies whether by gift or loan.

These objects have been borne in mind by the Trustees during the period under review.

The Charity receives a generous grant each year from the Brigade Education and Welfare Fund. This is found from the Soldiers Day's Pay Giving scheme and must be spent within the financial year on activities that directly benefit serving members of the Regiment and their families. In the previous year, owing to the deployment of much of the Regiment overseas, it was NOT possible to spend the grant in full and HQBG was informed of this. £1,920 was carried forward to the year now under report. A list of activities supported during 2023/2024 will then be submitted to HQBG and a copy attached to the accounts of the Charity.

Public benefit

The Fund achieves its objectives by the making of charitable grants out of its capital and income for the purpose of promoting the efficiency of the armed forces of The Crown, particularly by supporting the welfare of serving personnel and in commemorating the history and traditions of the Regiment.

The Charity usually makes a range of grants that award initiative, support adventurous training and sport, and other activities that are not adequately, or directly, provided from Public Funds. A wide range of activities were supported.

The Trustees consider, therefore, that the Charity more than met the requirement to provide Public Benefit under the charitable "Head" of "the promotion of the efficiency of the armed forces of The Crown". (*Explanation; There are number of "Heads of Charity". One of these is the promotion of the efficiency of the armed forces of The Crown and the emergency services*).

The Charity is not well endowed financially and seeks to build reserves invested via the Armed Forces Charities Growth & Income Fund. During the year a further £5,000 was invested. The addition of the new Squadrons has resulted in expenditure to ensure that they really feel part of the Regiment and adopt its ethos and traditions.

Trustees and advisers.

The Colonel of the Regiment and Chairman of the Board of Trustees is Brigadier Patch Reehal MBE who was appointed on 1st August 2020.

Other Ex-Officio Trustees are:

- Commander QOGLR Lieutenant Colonel Oliver Nyman,
- Gurkha Major QOGLR Major Bhim Shreesh.
- Regimental Senior Major Gary Power.
- WO1 (RSM) Lok Sunuwar

Co-opted Trustees:

- Major General Ian Copeland CB,
- Lieutenant Colonel (Retired) Paul Gilham

The OC 1 Squadron QOGLR, Major Mike Ruocco RLC is Secretary to the Trustees.

Finance Sub Committee. The Officer Commanding 36 (HQ) Squadron QOGLR Major Fergus Cowen RLC is Secretary of the Finance Committee which consists of the Co-Opted Trustees and Major (Retd) Mike Adler. Major Adler is NOT a voting member of this Committee. WO2 Santosh Rai RQMS of 10 QOGLR represents the GURTAM point of view.

Major Tom Cowan Officer Commanding 31 Squadron is the Property member.

The Independent Services Agency Ltd provides Treasurer support to the Trustees.

The Trustees continue to make use of Holt's Military Banking (part of the Royal Bank of Scotland plc) as their Bankers.

The Trust's investments are now entirely with the BlackRock Armed Forces Charities Growth & Income Fund (BRAFCG&IF income units).

Income and Expenditure

Income was derived wholly from the BRAFCG&IF income units. A small amount of bank deposit interest accrued. The Brigade Education and Welfare Fund made a grant of £20,241.00 which was used for welfare purposes within the expanded Regiment. The Trustees are

continuing to grow the assets of the Charity in order to provide funds for future benevolence and the well-being of the Regiment.

Risk assessment and policy.

The Trustees review the risks, which might affect the Charity, on a regular basis. The main risk is assessed as being a major collapse of the Stock Market but, nevertheless, they consider that their investments, which are professionally managed, are as well diversified as they can be. The Trustees have experienced previous down turns in the market but, being a charity with long term expectations and requirements, they are content that their present investment policy is the proper one. Written policy documents are in place to cover risk management, investment and conflicts of interest. No such documents are required to cover volunteer management, safeguarding vulnerable beneficiaries and complaints handling as the Charity is most unlikely to have any involvement in such matters.

Activities and achievements.

All the activities planned for during the year were achieved and were successful.

Governance.

Trustees are selected on the basis of special skills that they can offer which will benefit the Charity in terms of its operation. A balance is maintained in order to ensure that both the retired and the serving elements of the Regiment are adequately represented. Trustees' training is mainly achieved by virtue of positions held by Trustees in their civilian or military capacities. Where necessary, the Independent Services Agency Ltd provides specialised technical advice on relevant current charity matters.

The Trustees are all "volunteers" and offer their services on a financially un-rewarded basis. No other volunteers are employed.

The Charity has no trading subsidiary and is not a member of the Fundraising Standards Board as it does not seek to raise funds.

Plans for the future.

Trustees plan to allocate funds to meet the needs of the expanded Regiment. Thus they intend to continue to grow the assets of the Charity and to assist the Regiment with grants for suitable charitable purposes.

Signed by the Secretary on behalf of all Trustees.

The original document was approved at the Trustees Meeting held on 21 May 2024



Independent Examiner's Report to the Trustees of The Queen's Own Gurkha Logistic Regiment Regimental Trust

I report on the accounts of the Trust for the period ended 31 March 2024 as set out on the attached documents.

Respective responsibilities of the Trustees and the Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does NOT apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the act, whether particular matters have come to my attention. It will be noted that a small adjusting item has been included on the Receipts and Payments account but the materiality of this transaction is not considered to be significant nor a matter of concern.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the 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 on record. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 view given in the accounts.

Independent Examiners Statement

In connection with my examination, NO matter has come to my attention;

(1) which gives me reasonable cause to believe that in any respect the requirements

~ to keep accounting records in accordance with section 41 of the Act; and

~ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name; S.A. Cranwell-Child.



Place; West End

Date; 23 April 2024

Charity Accounting Statement (Receipts & Payments Basis)		Unrestricted funds		CC57 (a)	
The Queen's Own Gurkha Logistic Regiment Regimental Trust					
Receipts				Previous Year	
Year ending 31 March 2024				Year ending 31 March 2023	
This year's amount					
Gifts, donations & voluntary receipts	Other donations NOT GA		£0.00	£5.00	
	Donations Regimental fund raising		£869.71	£646.00	
	Donations via Just Giving		£2,189.29	£2,331.88	
	Other donations BEWF		£21,129.14	£19,668.22	
			£24,188.14	£22,651.10	
	Other		£831.41		
Receipts earned from assets	BRAFCG&I Fund		£5,725.72	£5,424.76	
Other receipts	Deposit interest				
	RBS D/a interest		£237.45	£61.19	
			£30,982.72	£28,137.05	
Capital raised from sale of investments (NOT Counting as Income)					
	BRAFCG&IF realisation of units				
			£30,982.72	£28,137.05	
Payments					
For list of grants made in the year 2023/2024 from the Brigade Education & Welfare grant see list attached					
Payments directly for charitable purposes			-£23,783.15	-£16,709.92	
	Other COR Kukri		-£350.00		
	Welfare flight		-£733.90		
			-£24,867.05		
Other expenditure					
Payments for publicity fund raising and management and administration	Fees				
	Just Giving		-£144.00	-£216.00	
	Treasurer 2022/2023 (Cleared in 2023/24)			-£600.00	
	Treasurer 2023/2024		-£650.00		
				-£816.00	
	Other Minor grants				
	Wreath				
	Chattels		-£591.98	-£2,105.59	
				-£2,105.59	
	GBA Subscription		-£405.00		
	Trustee out of pocket expenses		-£250.00		
	Grants total		-£26,908.03	-£19,631.51	
	Re-investment (NOT counted as Expenditure)		-£5,000.00		
			-£31,908.03		
			£30,982.72		
			-£31,908.03		
	Excess of expenditure over income		-£925.31	£7,980.54	
Cash funds last year end					
	RBS C/a		£500.00	£500.00	

	RBS D/a					£15,174.86		£6,984.32	
						-£600.00		-£390.00	
						£15,074.86		£73,173.06	
						-£925.31		£15,074.86	
	Balance after deduction of excess expenditure over income								
						£14,149.55			
						£14,149.55			
Cash funds this year end									
	RBS C/a					£500.00		£500.00	
	RBS D/a					£15,149.55		£15,174.86	
			less uncleared item			-£1,500.00		-£600.00	
						£14,149.55		£15,074.86	
<i>qogtraccounts2023/2024</i>									
Original Signed by a Trustee on behalf of all the Trustees.									
Dated									

**BRIGADE OF GURKHAS EDUCATION AND WELFARE FUND
ANNUAL REGIMENTAL ASSOCIATIONS DONATIONS
END OF YEAR EXPENDITURE REPORT**

End of Year Report for FY 2023 -2024

THE QUEEN'S OWN GURKHAL LOGISTIC REGIMENT REGIMENTAL TRUST

Amount of Donations received;	Receipts from HQBG BEWF	£10,564.57
		£10,564.57
		£21,129.14

Expenditure

Serial	Purpose	Amount	Justification (Reason) for Expenditure
Previous Year	CB 10 QOGLR Balance of BEWF 22/23	£1,920.00	This was sent to the Central Bank on 6 Jun 23. See below.
	OP TOSCA 37	£270.00	Roll of Honour Boards
	EX SNOW PANTHER	£1,150.00	AT Skiing
	Gate Guardian Project	£300.00	Vehicles needed maintenance
	Cpl Krishna Headstone Memorial	£200.00	Welfare grant
		£1,920.00	

1	Mrs Meena Shahi (Ladies AT)	£1,000.00	Grant to ladies who do so much to support the Regt
2	CB 10 QOGLR 1 SQN Cohesion	£450.00	Welfare grant to 1 SQN
3	Santosh Rai, Nepal Cup kit	£2,500.00	Kit for Team players
4	Regt Birthday grant	£2,500.00	All Ranks function
5	QOGLR Dashain Grant	£2,600.00	Dashain
6	15 AA Sp SQN	£600.00	Dashain
7	ARRC SP BN & HQ	£1,500.00	Dashain
8	9 SUPPLY REGT RLC	£600.00	Dashain

9	ARRC SP BN & HQ OSV Nepal			£650.00	Sport Tour Nepal		
10	28 SQN food & venue			£540.00	All Ranks function		
11	10 QOGLR (Alpine Ski Team)			£300.00	AT Skiing		
12	10 QOGLR (Diwali)			£500.00	Diwali		
13	10 QOGLR GM All Rks farewell			£1,000.00	All Ranks function		
14	10 QOGLR EX KUKRI DASH			£360.00	Deployed Troops Visit to Auschwitz		
15	CG 10 QOGLR Berlin Visit			£1,521.00	Deployed Troops Visit to Berlin		
16	CB 10 QOGLR re OP GRANBY			£200.00	All Ranks function		
17	CB 10 QOGLR 1st tranche kit for new intake			£1,500.00	Supplying items for welcome package to new Intake		
18	CB 10 QOGLR 2nd tranche kit for new intake			£1,500.00	As above 2nd tranche		
19	Pipes & Drums			£500.00	Kit purchase		
20	Volley ball purchase			£233.20	Sports Equipment		
21	Football Table			£368.95	Entertainment		
22	Football			£250.00	Sports Equipment		
				£21,173.15			
				-£21,129.14			
				£44.01			

Declaration:

The items of expenditure listed above are in accordance with the objects of the QOGLR Regimental Trust

Signature	Name	Appointment
		Treasurer QOGLR Regimental Trust

Per I&E A/c	£23,783.15
Per return	-£21,173.15
	<u>£2,610.00</u>

