



**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**REGISTERED NUMBER: 1024549**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2022**

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## **THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

### **TRUSTEES AND ADVISORS**

#### **TRUSTEES:**

Brigadier AD Meek CBE (Chairman and Life Trustee)  
Lieutenant Colonel RA Rosenhead MBE FCG (Life Trustee)  
General Sir Mark AP Carleton-Smith KCB, CBE, ADC Gen (appointed 14 November 2018; Ex Officio Trustee)  
Major General NCL Perry DSO, MBE in March 2021 (Ex Officio Trustee)  
Colonel RM Smith (Re-appointed 23 October 2014)  
Lieutenant Colonel ML Lewis (Retired 2 April 2022)  
Lieutenant Colonel G Sugdon (Appointed 12 April 2016)  
Lieutenant Colonel J Rimmer (Appointed 12 April 2016)  
Major AM Laycock, (Appointed 4 January 2022)  
Major DR Murphy, (Appointed 4 January 2022))

#### **BANKERS:**

The Royal Bank of Scotland PLC  
Holt's Military Banking  
200 Fowler Avenue  
Fowler Business Park  
FARNBOROUGH  
Hants GU14 7JP

#### **FUND MANAGERS:**

GAM London Limited  
8 Finsbury Circus  
LONDON EC2M 7GB

The Charities Property Fund  
Savills Investment Management  
33 Margaret Street  
LONDON W1G 0JD

#### **AUDITOR:**

Chamberlains  
Elm House, Tanshire Park  
Elstead, GODALMING  
Surrey GU8 6LB

#### **TREASURER & SECRETARIAT AND OFFICE ADDRESS:**

The Independent Services Agency Limited  
PO Box 314  
West End  
WOKING  
Surrey GU24 9FA

## **THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

### **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MAY 2022**

### **OBJECTS OF THE TRUST**

The objects of the Trust as stated in the Governing Instrument are:

- a. To promote the efficiency of the Armed Forces of the Crown in such ways as the Managing Trustees from time to time think fit, and
- b. To relieve generally or individually former members of the Armed Forces or their dependants who are in conditions of need, hardship or distress.

### **THE AIM OF THE TRUST**

The Trust aims to help make soldiering fun.

### **ACTIVITIES DURING THE YEAR.**

The Trust was formed on 19 June 1993 with the above-mentioned objects and was subsequently registered as a Charity under the Charities Act 1993. The initial funds of the Trust were provided by Service Non-Public Charities of The Berlin Infantry Brigade.

In June 2006 GAM was appointed as the Charity's investment manager. The income of the Charity is raised by the encashment of units in the portfolio of GAM Funds at quarterly intervals and from an investment in the Charities Property Fund. A total return policy is followed. The income is used to support a wide range of activities across the "Living Army".

The year was one of recovery from the Corona Virus (Covid19) and sporting, adventurous training and winter sports activities saw a welcome reawakening.

In all, during the year, the total number of soldiers (of all ranks) benefitting from all grants made by the Trustees was 3,062 (211 in the previous year).

In 2017 the Trustees had applied to the LIBOR Fund for a grant of £30,000 to cover additional charitable expenditure over a period of three years. The funding was received in June 2018. During the Charity's year 2021 – 2022 the LIBOR residual balance of £8,080 was applied exclusively for the benefit of junior ranks participating in winter sports. Some activities were cancelled and a small amount of LIBOR cash was returned. This will be applied to winter sports in 2022/2023.

The bedrock of the Trustees' grants policy is the recognition that "The Soldier on the Gate" is to be the prime beneficiary of any grant funding. Thus low level activity at unit and sub-unit level, particularly for novices, has been widely supported. High cost activities for limited numbers of officers and soldiers taking place, often in remote locations, have been regarded as a lower priority. However the Trustees recognise that there are Establishments and Training Units where it is extremely difficult for members of staff to get away and participate in "fun activities" and these will be supported. Applications from The Reserve Army, The Royal Military Academy Sandhurst and University OTCs have not been supported during the year.

In summary, the Trust remains flexible, it already has a very short "flash to bang" time in respect of the payment of grants to units and to individuals, and grants will continue to be aimed mainly at "the Soldier on the Gate" for the purpose of helping to make their individual soldiering fun.

The administrative expenses of the Charity are tightly controlled. They are covered by the quarterly income received from the holding of income units in the Charities Property Fund.

## **PUBLIC BENEFIT**

The Charity promotes the efficiency of the armed forces of the Crown by rewarding initiative, supporting adventurous training, sport and other activities which are not adequately, or directly, provided for from Public Funds. Many letters of thanks are received and from these it is clear that the work of the Charity benefits individuals in their building of self and group awareness, morale is strengthened, and thus it is taken that the Charity aids retention and recruitment into the Army.

## **PLANS AND EXPECTATIONS**

The income of the Trust will continue to be applied in support of projects that provide the broadest range of benefit to the largest numbers of serving personnel. The Trustees consider applications for support both in and out of committee and they pride themselves upon their ability to respond rapidly to requests. The Trustees have the power to spend capital and use the total return approach to provide the level of funding that they set from time to time.

## **FINANCIAL REVIEW**

The investments of the Charity, before drawdown of funds, have increased in value during the year. The Trustees are content to retain their present investment policy, and their Managers, and to weather any financial storms that are encountered. It is felt that the investment risk faced by the Trustees is minimised by the Multi-Manager approach followed by their main Investment Manager

Instead of relying upon a flow of dividend income and interest generated by a segregated portfolio, the Trustees seek, through their investment policy, to obtain the best possible total return. They raise the funds needed to meet their grants policy by the regular encashment of units of the GAM Fund. This income is supplemented by the quarterly distributions from the Charities Property Fund, which are used to cover the administrative costs of the Charity. The method by which the best total return is achieved is left entirely to the discretion of the Investment Managers who have briefed the Trustees on their policy, and their results, at Board meetings and at Annual General Meetings.

## **GOVERNANCE AND DECISION MAKING**

The direction of the Charity is reviewed at regular six-monthly meetings of the Trustees. The day to day running of the Charity is in the hands of the Secretariat.

Bids for funding are received electronically by the Secretary from various military sources. These are then passed to the Trustees for consideration out of Committee. Trustees' decisions are recorded on a spreadsheet and grants at the agreed level are then paid by the Secretariat.

An exception to this method of operation is in relation to Winter Sports Bids where the Trustees authorised a per capita rate of grant of £20 per head with a budget ceiling which could be adjusted upwards if demand rose. LIBOR cash was added to the grants paid to junior ranks at a rate of £10 per head.

Internal control of expenditure is by way of periodic circulation of information regarding grants and by reference from the Secretary to the Chairman when policy direction is required.

The major risk as assessed by the Trustees is one of a total collapse of the Stock-Market but they regard the wide diversification of the Investment Funds to be their best obtainable safeguard. The Managers at GAM have authority to liquidate the portfolio and to hold cash only if they should judge that this is the best investment option. The Trustees are of the opinion that their Charity remains very much a going concern.

## **RESERVES POLICY**

The investments of the Charity are the source of all the income for the Charity. No further endowment is expected or likely to be received. The capital of the Charity must therefore work to obtain the best possible capital growth and income which when combined produces the total return. The Trustees review the amount of their investment from time to time and, in the light of circumstance and advice, decide how much it is reasonable to expend by way of grants to the "Living Army". Other risks are deemed to be minor in comparison but an ongoing assessment of risk is maintained.

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 or complaint handling as the Charity has not, and is most unlikely to have, any involvement in such matters

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

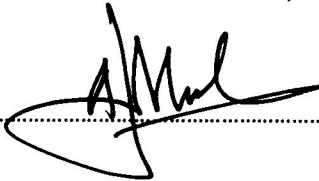
No regular fund-raising activities were or are employed

#### **RECRUITMENT AND TRAINING OF TRUSTEES**

Potential Trustees are identified from serving officers who have shown ability and aptitude. A rolling programme of recruitment is in place and most Trustees serve for a maximum of two terms of three years. Ex-Officio Trustees rotate every two years. There are two life Trustees (originally there were four).

Trustee training is provided by the Investment Managers and by others operating in the general field of “Charity management”. The Secretariat works solely with and for military charities and is available for the giving of advice at any time. Two new Trustees were appointed during the year.

Signed on behalf of all the Trustees;

A handwritten signature in black ink, appearing to read 'A. Meek', is written over a horizontal dotted line. The signature is stylized and cursive.

A. MEEK

**Report of the Independent Auditors to the Trustees of  
The Berlin Infantry Brigade Memorial Trust Fund**

**Opinion**

We have audited the financial statements of The Berlin Infantry Brigade Memorial Trust ('the Trust') for the year ended 31 May 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Report of the Independent Auditors to the Trustees of  
The Berlin Infantry Brigade Memorial Trust Fund - continued**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We note that the financial statements for the ended 31 May 2021 were not audited but were subject to Independent Examination.

**Opinions on other matters prescribed by the Charities Act 2011**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
The Berlin Infantry Brigade Memorial Trust Fund - continued**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. These procedures include making enquiries of the Trustees and staff of the Trust and examining a sample of transactions and balances on a test basis. The extent to which our procedures are capable of detecting irregularities, including fraud, is considered to be reasonable in view of our audit work and the evidence describe above.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the Trust's members, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul J Chamberlain (Senior Statutory Auditor)

Chamberlains Statutory Auditors  
and Chartered Accountants  
Elm House, Tanshire Park  
Shackleford Road, Elstead  
Godalming  
Surrey  
GU8 6LB

Date: .....19.10.2022.....

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**BALANCE SHEET**

**AS AT 31 MAY 2022**

	Note	2022			Unaudited 2021		
		General/ Restricted £	Designated £	Total £	General	Designated	Total £
<b>FIXED ASSETS</b>							
Investments	2	-	4,093,780	4,093,780	-	4,098,925	4,098,945
<b>CURRENT ASSETS</b>							
Balances at bank		30,342		30,342	16,180		16,180
Debtors		-			-		
Interfund balances		-	-	-	-	-	-
		<u>30,342</u>	<u>-</u>	<u>30,342</u>	<u>16,180</u>	<u>-</u>	<u>16,180</u>
<b>CURRENT LIABILITIES</b>							
Creditors due within one year	3	4,500	-	4,500	1,200	-	1,200
		<u>25,842</u>	<u>-</u>	<u>25,842</u>	<u>14,980</u>	<u>-</u>	<u>14,980</u>
<b>NET ASSETS</b>		<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>	<u>14,980</u>	<u>4,098,925</u>	<u>4,113,905</u>
<b>Representing:</b>							
Funds brought forward		14,980	4,098,925	4,113,905	19,409	3,624,306	3,643,715
Net movement in funds		10,862	(5,145)	5,717	(4,429)	474,619	470,190
		<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>	<u>14,980</u>	<u>4,098,925</u>	<u>4,113,905</u>
General reserve		23,739			4,797		
Restricted reserve	9	2,103			10,183		
		<u>25,842</u>			<u>14,980</u>		

The notes on pages 10 – 15 form part of these accounts.

The financial statements were approved by the Trustees on ..... 19.10.2022

.....  
  
 A. MEEK

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2022

	Note	2022			Unaudited 2021		
		General/ Restricted £	Designated £	Total £	General	Designated	Total
<b>Incoming resources</b>							
<i>Investment income</i>	4	39,644	-	39,644	46,348	-	46,348
<i>Allocated investment returns</i>	5	100,000	(100,000)	-	7,500	(7,500)	-
<b>Total incoming resources</b>		<u>139,644</u>	<u>(100,000)</u>	<u>39,644</u>	<u>53,848</u>	<u>(7,500)</u>	<u>46,348</u>
<b>Resources expended</b>							
<i>Cost of generating funds</i>							
Fund managers' fees	6	-	10,973	10,973	-	9,168	9,168
<i>Charitable activities</i>							
Grants	11	87,510	-	87,510	3,311	-	3,311
<b>Administration</b>							
<i>Governance</i>							
Audit/independent examination fees		4,500	-	4,500	1,200	-	1,200
<i>Management and administration</i>							
Treasurer's fees		8,138	4,069	12,207	8,138	4,070	12,208
Miscellaneous expenses	8	249	-	249	20	-	20
<b>Total resources expended</b>		<u>100,397</u>	<u>15,042</u>	<u>115,439</u>	<u>12,669</u>	<u>13,238</u>	<u>25,907</u>
<b>Net incoming/(outgoing) resources before transfers</b>		39,247	(115,042)	(75,795)	41,179	(20,738)	20,441
Transfer between funds	12	(28,385)	28,385	-	(45,608)	45,608	-
<b>Net incoming/(outgoing) resources before investment gains</b>		10,862	(86,657)	(75,795)	(4,429)	24,870	20,441
<b>Gains on investment assets</b>		-	81,512	81,512	-	449,749	449,749
<b>NET MOVEMENT IN FUNDS</b>		10,862	(5,145)	5,717	(4,429)	474,619	470,190
Balances brought forward at 1 June 2020		14,980	4,098,925	4,113,905	19,409	3,624,306	3,643,715
<b>BALANCES CARRIED FORWARD AT 31 MAY 2021</b>		<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>	<u>14,980</u>	<u>4,098,925</u>	<u>4,113,905</u>
General reserve		23,739			4,797		
Restricted reserve	9	2,103			10,183		
		<u>24,642</u>			<u>14,980</u>		

## **THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

### **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MAY 2022**

#### **GENERAL INFORMATION**

The Trust is charitable trust registered under the Charities Act 1993. The address of the Trust is given on page 1.

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

The financial statements have been prepared in accordance with the Charities SORP (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The charity meets the definition of a public benefit entity under FRS102.

Realised gains or losses on disposal of investments are shown as the difference between the amount at which they were valued at the beginning of the year, or cost if purchased during the year, and sale proceeds.

##### **Funds structure**

The Trust funds are fully unrestricted and expendable. However, the Trustees wish to balance the needs of current and future beneficiaries and so the invested funds have been set aside into a designated fund to produce both growth for the future and current income. Under the Total Return policy adopted for the majority of the investments, current income is achieved by sale of the requisite value of units of investment. This income is transferred from the designated fund to the general fund for current usage.

##### **Investments**

Investments are stated at mid-market value at the balance sheet date.

##### **Income**

Transfers from other charities and other income are recorded in the Statement of Financial Activities when received. Sales of investment units, dividends and bank deposit interest are taken into income on the basis of the amount receivable during the period.

##### **Expenditure and grants payable**

Grants payable are included in expenditure as they are approved, unless they are specifically in reference to a later period. Other expenditure is included on an accruals basis and is inclusive of VAT where applicable.

##### **Allocation of overhead and support costs**

Costs are allocated between the funds as appropriate. Where they apply to both, a reasonable proportion is attributed to each.

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MAY 2022**

**2. INVESTMENTS**

	<b>2022</b>	<b>Unaudited 2021</b>
	<b>£</b>	<b>£</b>
Market value at 1 June 2021	4,098,945	3,634,306
Acquisitions	432,427	940,024
Disposals	(447,087)	(843,172)
Investments gains/(losses)	9,495	367,787
Market Value at 31 May 2022	<u>4,093,780</u>	<u>4,098,945</u>
Cost at 31 May 2022	<u>3,099,181</u>	<u>3,199,042</u>

The following investments, based in the UK, accounted for more than 5% of the value of the portfolio at the year end:

	<b>2022</b>		<b>Unaudited 2021</b>	
	<b>£</b>		<b>£</b>	
GAM Star Composite Global Equity	512,576	13%	496,924	12%
Charities Property Fund	432,540	11%	372,480	9%
iShares Core S&P 500 UCITS ETF	429,376	10%	435,460	11%
UBS ETF S&P 500 ESG UCITS	401,811	9%	404,411	10%
iShares GBP Ultrashort Bond UCITS ETF	338,514	8%	240,197	6%
GAM Star Tactical Opportunities	243,284	6%	241,280	6%

**3. CREDITORS AND COMMITMENTS**

	<b>2022</b>	<b>Unaudited 2021</b>
	<b>£</b>	<b>£</b>
Accruals – Independent Examination	-	1200
– Audit	4,500	-
	<u>4,500</u>	<u>1,200</u>

**4. INVESTMENT AND OTHER INCOME**

	<b>2022</b>	<b>Unaudited 2021</b>
	<b>£</b>	<b>£</b>
Dividends – Charities Property Fund	15,349	14,788
Dividends – GAM funds, reinvested	24,295	31,558
Bank and fund manager interest	-	2
	<u>39,644</u>	<u>46,348</u>

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2022

#### 5. ALLOCATED INVESTMENT RETURNS

Under the Total Return policy adopted for the GAM investments, no income is received, as such, other than that implicit in the change in the value of the investments which takes account of the re-investment within the fund of accrued income as well as the growth of the underlying securities. Funds for the current needs of the Trust are obtained by the sale of investment units. This is reflected as a transfer from the Designated fund to the General fund and is treated within the latter as equivalent to income. In the year ended 31 May 2021 £100,000 was paid to finance grants (2021: £7,500).

#### 6. FUND MANAGERS' FEES - GAM

GAM's Annual Management Fee is charged within the Portfolio at a rate of 0.5% per annum. The fee is charged quarterly in arrears and is subject to VAT. There are no entry or exit charges on the purchase and/or sale of funds held in the portfolio. The underlying funds in the portfolio have their own fees and charges, which vary according to the manager GAM has appointed to manage the fund. All performance is reported net of fees. The fees are shown as a figure net of rebates in the Statement of Financial Activities - £10,973 cost (2021: £9,168 cost). GAM's fees cover all aspects of the services that they provide.

#### 7. FUND MANAGERS' FEES – CHARITIES PROPERTY FUNDS

The management charge for the Charities Property Fund is approximately 0.58% per annum, which resulted in a charge of £2,609 in the year (2021: £2,160) reflected within the movement in the value of the fund.

#### 8. TRUSTEES' REMUNERATION AND EXPENSES

No Trustee received any remuneration from the Trust in the year; nor reimbursement travel expenses.

#### 9. RESTRICTED FUNDS

The balance of the LIBOR fund brought forward was £10,183, which the Trustees are treating as restricted funds. Grants from this fund of £8,080 were made during the year, leaving a restricted reserve of £2,103 carried forward.

#### 10. STATUS AND APPROVAL OF ACCOUNTS

The Berlin Infantry Brigade Memorial Trust is a recognised charity registered with the Charity Commissioners under registered number 1024549. The accounts and Trustees' Report were approved on Date 19.10.2022

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2022

11. GRANTS	2022	Unaudited 2021
	£	£
Grants were awarded for three main purposes during the year, as follows:		
General Sports	35,985	3,460
Winter Sports	40,950	-
Adventurous training	10,955	4,470
Welfare and other	2,500	1,000
	<hr/>	<hr/>
	90,390	8,930
Less: Grants refunded	(1,680)	(4,269)
Less: Old Outstanding cheques written back	(1,200)	(1,350)
	<hr/>	<hr/>
	87,510	3,311

#### General Sports

2 Royal Anglian Regiment	Ex Nato Velo	300
7 Para Royal Horse Artillery	Ex Mercers Freefall	700
Cyprus Joint Security Unit	Cyprus 4 Day Challenge	400
2 Infantry Training Battalion	Ex Balearic Storm 3	500
1 Duke of Lancaster's Regiment	1 Lancs Football Trg Camp	900
4 Regiment Royal Artillery	Ex Sunderland Swinger	550
Army Ice Hockey Association	RLC Chiefs OSV Canada	1,100
Int Corps Cycling and Triathlon	Ex Intcycle 22	1,300
ATR Winchester	Ex Tiger Santa	600
Corps of Infantry	Ex Aphrodite's Bayonet	750
Royal Artillery Football Club	RAFC Tour To Portugal	2,200
Army Golf Association	Ex Miami Serpent	800
1 Duke of Lancaster's Regiment	Ex Lions Challenge	150
Army Cycling Union	Ex Athena Storm	500
Royal Electrical & Mechanical Engineers	Ex Silver Horse	2,200
1 Close Support Battalion	Ex Red Lion Velo	400
5 Armoured Medical Regiment	5 Med Regt OSV Football USA	1,800
Parachute Regiment	Ex Market Star 22	1,200
Royal Signals Hockey	Ex Mercury Ludos Hockey	1,600
Army Triathlon Association	Ex Int H'Uez 22	400
Army Volleyball Association	Guernsey Volleyball Trg Camp	500
Royal Electrical and Mechanical Engineers	Ex Spain Netfox	550
10 Queen's Own Gurkha Logistic Regiment	Ex QOGLR Ballers 22	1,050
Army Cycling Union	Ex Athena Form 22	800
Royal Corps of Signals	Ex Mercury Ludos 100 Mountain Biking	500
AGC Basketball Team	Ex Dribbling Hornet	2,250
Army Golf Association	RGA Captain's Tour 2022	600
RE Cricket Club	Barbados OSV 2022	930
14 Signal Regiment (Electronic Warfare)	Ex Dragons Sun	1,100
13th Air Assault Support Regiment RLC	Ex Birdie 22	540
Royal Gurkha Rifles	AHPA Team OSV Turkey	100
Corps of Royal Engineers	Re O'Seas Trg Camp	1,500
Royal Signals Yacht Club	Ex Certo Cito 100 Kite Oman	450
Regional Command	Ex Defi Wind 22	250
Army Triathlon Association	Ex Tri Santa 22	700
9 Regiment RLC	Ex Ping Pong Warrior 22	225
AAC Rugby Team	Warsaw 10'S Rugby Competition	1,000
		<hr/>
Carried forward		31,395

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2022

##### General sports

Brought forward		31,395
Army Water Polo Team	Ex Majestic Malta OSV	600
Royal Gurkha Rifles	Ex Kukri Swing	650
The Rifles	Ex Sagres Star	750
AFC Harrogate	Ex Gibraltar Sapper	440
Duke of Lancaster's Regiment	Ex Lion Scrum - Algarve Sevens	750
Women Army Rugby League	France Tour	1,400
		<u>35,985.00</u>

##### Winter Sports

King's Royal Hussars	Ex Alpine Hawk	2,480
Home Command (British Army)	Ex Monty Merger 22	630
4 Regiment Army Air Corps	Ex Dragon Snow Arc	580
4th Infantry Brigade and HQ North East	Ex Frosted Blade	5,000
HQ Army Air Corps	Ex Eagle Ski	3,750
Royal Tank Regiment	Ex White Knight 37	280
Royal Electrical and Mechanical Engineers	Ex Supreme Glacier	1,680
33 Engineer Regiment	Ex Alpine Sapper	230
821 EOD & Search Squadron	Ex Telemark Sapper	80
105 Regiment Royal Artillery	Ex Snowstorm 22 Dates Amended	220
Irish Guards	Ex Frosted Mick 3	6,660
22 Signal Regiment	Ex Nordic Mercury Glacier	140
1 Signal Regiment	Ex Nordic Mercury Glacier	370
26 Regiment Royal Artillery	Ex Alpine Tiger	220
Joint Hospital Group	Ex Snow Buck 2022	340
12 Regiment Royal Artillery	Ex Nordic Gunner	430
12 Regiment Royal Artillery	Ex Snow Storm 22	170
No 7 Company Coldstream Guards	Ex Infantry Nordic Sword	220
Grenadier Guards	21880 Cockney Balm	3,910
5 Armoured Medical Regiment	Nordic & Alpine Serpent	400
4 Armoured Close Support Battalion	Ex Supreme Glacier	380
13 Air Assault Support Regiment RLC	Ex Logistic Boarder 22	240
16 Signal Regiment	Ex Mercury Alpine Glacier & Dragon Crusader Ski	280
1 Armoured Medical Regiment	Ex Nordic Serpent	240
3 Regiment Army Air Corps	Supreme Glacier	20
Headquarters Allied Rapid Reaction Corps	Ex Snowmaster 22	900
9 Regiment RLC	Ex Logistic Boarder 22	200
3 Medical Regiment	Ex Snow Buck	180
11th Signal Brigade and HQ West Midlands	Ex Dragon Roman Ski 22	400
21 Engineer Regiment	Winter Sports Season 21/22	480
148 (Meiktila) Battery Royal Artillery	Ex Tiger Meiktila Blizzard 21	760
Royal Gurkha Rifles	Ex Nordic Kukri	180
The 1st Infantry Training Battalion	Ex ITC Nordic Sword 21	200
4 Rifles	Ex Snow Steez 01	160
1st Military Police Brigade	Ex Northern Glacier	1,140
Royal Regiment of Scotland	Ex Nordic Sword	160
10 Queen's Own Gurkha Logistic Regiment	Ex Logistic Boarder 22	160
Carried forward		<u>34,870</u>

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2022

##### Winter sports

Brought forward		34,870
1st Battalion The Royal Anglian Regiment	Ex Viking Alpine 22	1,200
RE Consolidated Bid	Ex Snowboard Sapper	1,520
3rd (United Kingdom) Division	Ex Iron Frost 22	640
170 (Infrastructure Support) Engineer Group	Ex Snowy Dragon	1,100
Royal Regiment of Scotland	Ex White Lion	80
28 Engineer Regiment	Ex Dragon Winter Frigate	1,540
		<u>40,950</u>

##### Adventurous Training

Joint Hospital Group	R3P Decompression/At	1,120
16 Medical Regiment	Ex Corse Serpent	500
12 (Minden) Air Assault Bty	Ex Minden Adventure	500
Royal Scots Dragoon Guards	Ex Eagle's Challenge 2021	1,000
151 Regiment RLC	Ex Cockney Sagamatha	700
23 Parachute Engineer Regiment	Ex Eagles Descent 22	1,300
Defence Digital	Ex Cyber Annapurna 22	900
29 Regiment RLC	Ex Balearic Watch 22	800
170 (Infrastructure Support) Engineer Group	Ex Dragon Palm Adventure	1,500
3 (UK) Division Signal Regiment	Ex Tiger Iron Ince 22	420
WO2 Colin Smith	Transcontinental Race	200
1 Regiment RLC	Ex Tiger Rhino Corse	465
16 Signal Regiment	Ex Dragon Crusader 22	950
Royal Electrical and Mechanical Engineers	Ex Balearic Watch 22	100
Royal Armoured Corps	RORC Offshore Series 2022	500
		<u>10,955</u>

##### Welfare and other

CGS		2,000
Other grants	Expenses grant	500
		<u>2,500</u>

#### 12. TRANSFERS BETWEEN FUNDS

Periodic transfers are made from the General Fund to the Designated Fund as a reimbursement of costs allocated to the latter.