



THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

REGISTERED NUMBER: 1024549

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2023

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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 Patrick Sanders KCB, CBE, DSO, ADC (appointed 30 June 2022) Ex Officio Trustee
Major General Charles Seymour Collins DSO, OBE (appointed 4 July 2022) Ex Officio Trustee
Colonel RM Smith (Re-appointed 23 October 2014)
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:

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
Cordea Savills LLP,
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 2023

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".

Following on from the recovery from the Corona Virus (Covid19) demand for financial support from the Trust increased dramatically and not all bids could be supported.

In all, during the year, the total number of soldiers (of all ranks) benefitting from all grants made by the Trustees was 4,117 (2022: 3,062).

In 2017 the Trustees had successfully applied to the LIBOR Fund for a grant of £30,000 to cover additional charitable expenditure over a period of three years. This funding has now been exhausted and it seems that the terms of reference for future applications has been amended to the point where it is unlikely that any further support from this source will be received.

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 supported. High-cost activities with limited numbers of officers and soldiers taking place, often in remote locations, have been regarded as a low 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 have been 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 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. 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 total net assets of the Charity have fallen in value during the year from £4,119,622 at 1 June 2022 to £3,987,535 at 31 May 2023. This is in line with general market conditions. 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 brief the Trustees on their policy and their results at Trustees' meetings. The performance of the Investment Manager is monitored by examination of quarterly reports and at Board meetings.

As the Charity's investments have been managed by GAM for some time the Trustees have decided that a formal review should be conducted and this will take place during the Winter of 2023/2024.

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 remains 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. Larger bids are required to present to the Trustees at their meetings.

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 of £32,103 which included the final element of LIBOR.

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 ordinarily at each Board meeting 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, 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.

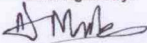
RECRUITMENT AND TRAINING OF TRUSTEES

Potential Trustees are identified from serving officers who have shown ability and aptitude. Two were recruited during the year and one Trustee retired. Most Trustees serve for a maximum of two terms of three years, but there are exceptions to this when individuals have knowledge and experience considered to be of high value. These extensions of tenure are subject to agreement at Trustees' meetings. 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.

Signed by a Trustee on behalf of all the Trustees;

DocuSigned by:



21 December 2023

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Andrew 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 2023 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 2023 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.

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.

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

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.

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 identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- We conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).
- We obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

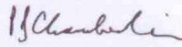
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements can be found on the Financial Reporting Council's website at 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)

DocuSigned by:

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

21 December 2023

Date:

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

BALANCE SHEET

AS AT 31 MAY 2023

	Note	2023			2022		Total £
		General/ Restricted £	Designated £	Total £	General	Designated	
FIXED ASSETS							
Investments	2	-	3,986,373	3,986,373	-	4,093,780	4,093,780
CURRENT ASSETS							
Balances at bank		8,930		8,930	30,342		30,342
Debtors		-			-		
Interfund balances		-	-	-	-	-	-
		<u>8,930</u>	<u>-</u>	<u>8,930</u>	<u>30,342</u>	<u>-</u>	<u>30,342</u>
CURRENT LIABILITIES							
Creditors due within one year	3	7,768	-	7,768	4,500	-	4,500
		<u>7,768</u>	<u>-</u>	<u>7,768</u>	<u>25,842</u>	<u>-</u>	<u>25,842</u>
NET ASSETS		<u>1,162</u>	<u>3,986,373</u>	<u>3,987,535</u>	<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>
Representing:							
Funds brought forward		25,842	4,093,780	4,119,622	14,980	4,098,925	4,113,905
Net movement in funds		(24,680)	(107,407)	(132,087)	(4,429)	474,619	470,190
Funds carried forward		<u>1,162</u>	<u>3,986,373</u>	<u>3,987,535</u>	<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>
General reserve		1,162			23,739		
Restricted reserve	9	-			2,103		
		<u>1,162</u>			<u>25,842</u>		

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

21 December 2023

The financial statements were approved by the Trustees on

DocuSigned by:

Ron Rosenhead

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Ron Rosenhead

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2023

	Note	2023			2022		
		General/ Restricted £	Designated £	Total £	General	Designated	Total
Incoming resources							
<i>Investment income</i>	4	52,009	-	52,009	39,644	-	39,644
<i>Allocated investment returns</i>	5	100,000	(100,000)	-	100,000	(100,000)	-
Total incoming resources		<u>152,009</u>	<u>(100,000)</u>	<u>52,009</u>	<u>139,644</u>	<u>(100,000)</u>	<u>39,644</u>
Resources expended							
<i>Cost of generating funds</i>							
Fund managers' fees	6	-	12,502	12,502	-	10,973	10,973
<i>Charitable activities</i>							
Grants	11	123,576	-	123,576	87,510	-	87,510
Administration							
<i>Governance</i>							
Audit/independent examination fees		4,500	-	4,500	4,500	-	4,500
<i>Management and administration</i>							
Treasurer's fees		8,139	4,069	12,208	8,138	4,069	12,207
Miscellaneous expenses	8	174	-	174	249	-	249
Total resources expended		<u>136,389</u>	<u>16,571</u>	<u>152,960</u>	<u>100,397</u>	<u>15,042</u>	<u>115,439</u>
Net incoming/(outgoing) resources before transfers		15,620	(116,571)	(100,951)	39,247	(115,042)	(75,795)
Transfer between funds	12	(40,300)	40,300	-	(28,385)	28,385	-
Net incoming/(outgoing) resources before investment gains		(24,680)	(76,271)	(100,951)	10,862	(86,657)	(75,795)
(Loss)/gains on investment assets		-	(31,136)	(31,136)	-	81,512	81,512
NET MOVEMENT IN FUNDS		(24,680)	(107,407)	(132,087)	10,862	(5,145)	5,717
Balances brought forward at 1 June 2022		25,842	4,093,780	4,119,622	14,980	4,098,925	4,113,905
BALANCES CARRIED FORWARD AT 31 MAY 2023		<u>1,162</u>	<u>3,986,373</u>	<u>3,987,535</u>	<u>25,842</u>	<u>4,093,780</u>	<u>4,119,622</u>
General reserve		1,162			23,739		
Restricted reserve	9	-			2,103		
		<u>24,642</u>			<u>25,842</u>		

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

GENERAL INFORMATION

The Trust is a 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 2023

2. INVESTMENTS

	2023	2022
	£	£
Market value at 1 June 2022	4,093,780	4,098,945
Acquisitions	442,410	432,427
Disposals	(501,978)	(447,087)
Investments gains/(losses)	(47,841)	9,495
Market Value at 31 May 2023	<u>3,986,371</u>	<u>4,093,780</u>
Cost at 31 May 2023	<u>3,155,874</u>	<u>3,099,181</u>

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

	2023		2022	
	£		£	
GAM Star Composite Global Equity	521,408	13%	401,811	9%
UBS ETF S&P 500 ESG UCITS	393,717	10%	401,811	9%
Charities Property Fund	374,580	9%	432,540	11%
iShares GBP Ultrashort Bond UCITS ETF	344,400	9%	401,811	9%
iShares Core S&P 500 UCITS ETF	304,587	8%	429,376	10%
GAM Star Tactical Opportunities	248,323	6%	243,284	6%

3. CREDITORS AND COMMITMENTS

	2023	2022
	£	£
Accruals – Audit	4,716	4,500
Secretariat	3,052	-
	<u>7,716</u>	<u>4,500</u>

4. INVESTMENT AND OTHER INCOME

	2023	2022
	£	£
Dividends – Charities Property Fund	15,673	15,339
Dividends – GAM funds, reinvested	36,231	24,295
Bank and fund manager interest	105	10
	<u>52,009</u>	<u>39,644</u>

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

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 2023 £100,000 was paid to finance grants (2022: £100,000).

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 - £12,502 cost (2022: £10,973 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 £2,509 in the year (2022: £2,609) 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 in the previous year. Reimbursement travel expenses of £175 were paid in the year (2022: £249).

9. RESTRICTED FUNDS

The balance of the LIBOR fund brought forward was £2,103, which was fully expended in the year leaving a balance carried forward of £Nil. It was required to be spent on junior ranks and was so expended.

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 21 December 2023

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

11. GRANTS

Grants were awarded for three main purposes during the year, as follows:

	2023	2022
	£	£
General Sports	73,391	35,985
Winter Sports	32,040	40,950
Adventurous training	17,070	10,955
Welfare and other	4,000	2,500
	<u>126,501</u>	<u>90,390</u>
Less: Grants refunded	(2,925)	(1,680)
Less: Old Outstanding cheques written back		(1,200)
	<u>123,576</u>	<u>87,510</u>

General Sports

170 Battery 12 Regiment Royal Artillery	Ex Imjin Reflect	1,100
2 Rifles	Ex Berlin Bugle BFS	700
25 Engineer Regt 26 Field Squadron	Ex Winged Dhofar	600
2 Royal Anglian Regiment	Ex Sultan's Stag	900
HQ 38 (Irish) Brigade	Lisbon Marathon	500
35 Engineer Regiment (EOD & Search)	Cricket Tour	750
HQ Royal Army Physical Training Corps	Ex Panthers Free Throw	425
Army Medical Services	AMS (Male) Football Tour 22	1,100
1 Royal Irish Regiment	Ex Dragon Shamrock Shred	650
Royal Engineer Cycling Triathlon Club	Ex Alpine Ascent 22	550
Adjutant General's Corps Orienteering Team	Ex Italian Navigator 22	600
Royal Signals	Ex Mercury Baseline	500
2 ITB	Ex Northern Pamiers Freefall	400
REME Orienteering	Ex Bluebell Navigator 22	400
Royal Artillery	Ex Gunner Descent 22	400
Royal Engineers	Re Overseas Tour	800
Royal Engineers Orienteering	Ex Swedish Compass 22	750
Army Sports Car Racing	Ex Club Enduro	500
1 Regiment Army Air Corps	Navitar Open	80
REME Rugby Union	REME Rugby Union OSV USA	1,600
Adjutant General's Corps	ABD FC Pre Season OSV	900
Army Tennis USA Tour	Ex East Coast Smash	500
Army Air Corps	Ex Eagles Par East	540
Army Sailing Association	Ex Eagle Kite 22	150
Royal Corps Of Signals	Royal Signals Football Assn OSV 22	2,750
Light Dragoons	Ex Golden Duck Dragoon	750
British Army Brazilian Jiu Jitsu	2022 IBJJF World Masters	600
Royal Engineers & Small Corps Hockey Club	Ex Oranje Sapper	500
Army Parachute Assassociation	British National Canopy Piloting	350
Royal Signals Cycling	Ex Mercury Racer 22	650
7 Infantry Brigade	Ex Trident Eagle	210
Defence School Of Transport	Ex Broc Runner	300
Royal Corps Of Signals	Royal Signals Badminton Osv	800
Royal Army Physical Training Corps	Ex Sabres' Safari 4	500
22 Signals Regiment	Ex Rugby On The Rock	1,150
The Royal Lancers	Ex Colorado Lancer	1,000
The Royal Lancers	Ex Free Wheeling Lancer 22	500
Carried forward		<u>25,455</u>

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

General sports		
Brought forward		25,455
Joint Service Signals Unit Cyprus	RAPTC Triathlon OSV Portugal	500
APG (G) Reme Karting Team	Ex Torch Resurgence	900
REME Stallions Ice Hockey Team	Ex Stallion 22	900
REME Basketball	Ex Deep South	750
Light Dragoons	Ex RAC Ironman	200
Paras/Pathfinders	Ex Northern Pegasus Skyfall 22	450
Army Athletics Association	Team Tour Of South Africa	1,000
BGK	Cyprus 4 Day Challenge	236
Royal Engineer Yacht Club Kitesurfing	Ex Sapper Kitsurfer 22	500
1 Royal Anglian	Ex Viking Sevens	700
Hannah Beaumont	RAF Ice Hockey Canadian Tour	100
Army Netball	Ana Osv N America Netball Tour	1,400
Army Surf Riders Union	Ex Krui Surf	1,200
HQ 104 Brigade	Ex Sandy Wolf Unit Osv	350
Adjutant General's Corps Volleyball Team	AGC Volleyball Trg Camp Cyprus 2022	1,250
5 Regiment Army Air Corps	5 Regt AAC Footbal Osv	800
Royal Dragoon Guards	Ex Maratrhon Dragon	300
35 Engineer Regiment (EOD & Search)	Ex Trojan Relay	350
Royal Signals Athletics	Royal Signals Athletis OSV 2022	1,000
Army Athletics Association	Track & Field Tour To Australia	1,250
4 Regiment Royal Logistic Corps	Ex Tiger Volcano	500
Army Parachuting Association	World Parachuting Championships	400
5 Regiment Army Air Corps	5 Regt AAC X Country Tour	350
5 Armoured Medical Regiment	OSV Cyprus Challenge	350
Scottish & N Ireland Personnel Recovery Unit	Ex Atlantic Recovery	550
Royal Scots Dragoon Guards	Ex Winter Eagle	1,000
British Army Brazilian Jiu Jitsu	IBJJF Dublin Fall Open Championship	600
1 Royal Irish Regiment	Ex Ranger Viti Natasura	1,100
Royal Centre for Defence Medicine	Scuba Diving Maldives	650
Army Motor Cycle Road Race	Ex Early Apex	700
Royal Scots Dragoon Guards	Ex Mutants Voyage	450
3 Parachute Regiment	3 Para Gran Fondo Cyprus 23	400
Royal Signals Cricket Club	RSCC Osv To India	700
Army Men's Golf Team	Golf OSV Florida	600
Royal Corps Of Signals	Ex Mercury Chukka	400
HQ 104 Brigade	Ex Aphrodite'S Bayonet	650
Intelligence Corps Cycling Team	Ex Intcycle 23	400
Royal Logistic Corps Cricket Club	OSV Antigua 2023	1,150
34 Field Squadron 39 Engineer Regiment	Ex Sapper Sim Pair	1,000
Adjutant General's Corps Brazilian Jiu Jitsu Team	AGC Bjj OSV Florida 2023	250
Infantry Cycling	Inf Cycling OSV	750
Royal Logistic Corps Chiefs Ice Hockey	Rlc Chiefs OSV Canada	1,100
REME Golf	RGA Captain'S Tour 23	600
Army Ladies Golf	Ex Phuket Golfer	400
Army Air Corps	Ex Etap Mallorca 23	350
Royal Army Physical Training Corps	Ex Penina Bunker	650
Army Medical Services	AMS Hockey Osv To S Africa	1,400
Army Medical Services	Ex Serpent Challenge	750
Collective Training Group HQ	Ex Hermannslauf	150
Carried forward		57,941

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

General sports

Brought forward		57,941
Army Badminton Team	Army Badminton OSV	800
REME Hockey Club	REME Hockey Gibraltar Osv	300
Royal Logistic Corps Hockey	RLC OSV S Africa 2023	1,600
3 Parachute Regiment	Triathlon Ironman Lanzarote	200
13 Air Assault Support Regiment	Ex Eagle 23	600
Royal Signals Tennis Club	Tennis Trg Camp & OSV	360
1 Duke of Lancaster's Regiment	Ex Iron Lion	250
Royal Logistic Corps Basketball Team	Ex Log Shields Inbound	1,500
HQ Regional Command	Ex Command Swing 23	500
1 Royal Yorkshire Regiment	1 Yorks Fc Spain	900
1 Royal Gurkha Rifles British Forces Brunei	Ex Kukri Swing 23	600
Army Volleyball Association	OSV Cyprus	1,200
Army Women'S Cycling Senior & Dev Race	Ex Athena Form 23	550
Royal Artillery Field Gun Crew	RNRMC Field Gun Competition	1,000
Royal Engineer & Small Corps Hockey Club	Ex Springbok Sapper	650
3 Armoured Close Support Battalion Reme	La Manga Tournament	100
Scots Dragoon Guards	Ex Inter Miami	1,100
Royal Anglian Regiment	Ex Chase In The Sun	160
29 Regiment Royal Logistic Corps	Ultimate Tour Soccer Sixes	560
29 Regiment Royal Logistic Corps	Ultimate Tour Netball	420
Intelligence Corps Netball La Manga 2923 Tour	Int Corps Netball Tour	500
1 Regiment Royal Logistic Corps	Ex Rhino Rising	600
Royal Signals	Ex Mercury Racer 23	500
British Forces Brunei & 1 Royal Gurkha Rifles	Babminton OSV	500
		<u>73,391</u>

Winter Sports

2 Royal Anglian	Ex Alpine Endeavour	480
HQ Home Command	Ex Monty Merger 23	500
Catt/Cast (G)	Ex Diamond Snow Pader 23	360
Joint Hospital Group	Ex Snow Buck 2023	240
Combat Ready Training Centre	Ex Frozen Archer 23	440
2 Parachute Regiment	Ex Blue Piste	1,120
4 Regiment Army Air Corps	Ex Aquila Alpine	340
HQ Army Air Corps	Ex Eagle Ski 23	3,000
2 Scots	Ex Frosted Blade 37	160
Army Personnel Centre	Ex APC Alpine Lion 23	500
16 Signal Regiment	Ex Dragon Crusader 23	1,020
13 Air Assault Support Regiment	Ex Knees Stretch	320
2 Parachute Regiment	Ex Blue Piste 2	1,040
19 Regiment Royal Artillery	Ex Snowstorm 23	120
1 Royal Gurkha Rifles	Ex Nordic Kukri	160
Infantry HQ	Ex Frosted Blade 37	5,600
29 Regiment Royal Logistic Corps	RLC Ski Trg & Corps Champs	360
10 Signal Regiment	Ex Alpine Mercury Glacier 22	240
Carried forward		<u>16,000</u>

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MAY 2023

Winter Sports		
Brought forward		16,000
3 Rifles	Ex Northern Snowbadger	1,000
1NATO Signal Bn 280 (NATO) Signal Squadron	Ex Mercury Alpine Glacier	80
26 Engineer Regiment	Ex Nordic Sapper	200
28 Engineer Regiment (C-CBRN)	Ex Dragon Winter Frigate 23	1,040
1st Battalion Irish Guards	Ex Frosted Mick 4	1,320
1 Royal Horse Artillery	Ex Snowstorm 23	160
821 EOD & Search Squadron	Ex Telemark Sapper	80
21 Engineer Regiment	Winters Sports Season 22/23	280
4 Armoured Medical Regiment	Ex Alpine & Nordic Serpent	320
104 Royal Artillery	Ex Snowstorm 23	160
7 Aviation Support Battalion REME	Ex Supreme Glacier, Knees Bend, Pipe I	240
170 (Infrastructure Support) Engineer Group	Ex Snow Dragon	1,240
9 Regiment Royal Logistic Corps	RLC Ski Trg & Corps Champs	320
MAB7 Light Aid Detachment REME	Ex Supreme Glacier	120
1 Signal Regiment	Ex Nordic Mercury Glacier Viii	240
19 Regiment Royal Artillery	Ex Alpine Tiger/Spartan Hike	160
6 Armoured Close Support Battalion REME	Ex Nordic Bluebell	160
3 Royal School of Military Engineering Regiment	Ex Minley Powder 23	760
Light Dragoons Light Aid Detachment	Ex Supreme Glacier 2022	140
Band of the Coldstream Guards	Ex Cockney Cheryl Crow	500
2 Signal Regiment	Ex Nordic Mercury Glacier Viii	220
MAB-1	Ex Mercury Snow Rider	120
7 Para Royal Horse Artillery	Ex Arctic Gunner	720
PRU Tidworth	Tedworth Ascent Tiger	300
39 Engineer Regiment	Ex Alpine Sapper	180
YO Branch 14 Regiment Royal Artillery	Ex Wyvern Young Blizzard	560
8 Training Battalion REME	Ex Supreme Glacier 2022	120
14 Regt Royal Artillery / Royal School of Artillery	Alpine Tiger, Pipedown 7 Lion's Challen	160
15 Signal Regiment	Ex Mercury Snow Rider 23	240
47 Regiment Royal Artillery	Ex Alpine Tiger	160
16 Signal Regiment	Ex Alpline Mercury Glacier 22	200
Royal Engineers (75 Engineer Regiment Lead)	Ex Snowjack	280
16 Medical Regiment	Ex Nordic Alpine Serpent & Spartan Hik	320
13 Air Assault Support Regiment RLC	Ex Logistic Border 23	160
664 Squadron 4 Army Air Corps	Ex Alpine Archer	640
13 Signal Regiment	Ex Mercury Snowrider	160
3 (UK) Division Headquarters	Ex Iron Frost 23	760
Army Training Centre Pirbright	Ex Winter Tiger Alpine 2023	540
5 Military Intelligence	Ex Telemark Titan	40
9 Regiment Royal Logistic Corps	Ex Logistic Border 23	200
14 Signal Regiment (Electronic Warfare)	Ex Nordic Mercury Glacier VIII	120
1 Bn The Duke of Lancaster's Regiment LAD	Ex Supreme Glacier 22	100
11 EOD & Search Regiment RLC	Ex Logistic Boarder	200
29 Commando Regiment Royal Artillery	Ex Snow Storm 23	120
21 Signal Regiment	Ex Alpine Beaufighter	900
		<u>32,040</u>

THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**NOTES TO THE ACCOUNTS****YEAR ENDED 31 MAY 2023****Adventurous Training**

22 Signal Regiment	Ex Dragon Certacito Quechua	420
Re Mountaineering & Exploring Club	Ex Northern REMEC Alps 22	850
11 (Royal School of Signals) Signal Regiment	Ex Tiger Blandford 22	1,380
BGK	Ex Tiger Palm 22	500
16 Signal Regiment	Ex Dragon Crusade Inca	1,000
4 Regiment Army Air Corps	Ex Dragon Crimson Canyon	1,200
32 Engineer Regiment	Ex Northern Noddy Himalayan 23	1,050
16 Signal Regiment	Ex Kronos Hunter	500
HQ Allied Rapid Reaction Corps	Ex Wyvern Waitubuli Trek 23	950
32 Signal Regiment	Ex Northern Saltire Yosemite	320
1 Royal Irish Regiment	Ex Rangers Ascent	1,750
SJC/RC/HC	Ex Montgomery Freefall	850
16 Signals Regiment	Ex Dragon Crusade Nepal 23	700
21 Engineer Regiment	Ex Diabolo Freefall 23	1,500
British Gurkhas Nepal	Ex Wyvern Everest 70	500
1 Irish Guards	Ex Mermaid Mick	500
299 Signal Squadron (Special Communications)	Tiger Apalachian Lynx	900
3 (Uk) Division HQ & Signal Regiment	Ex Iron Uhuru	750
Army Training Regiment Winchester	Ex Tiger Kition	750
HQ Royal School Military Engineering Regiment	Ex Tiger Reika	700

17,070
Welfare and other

CGS	4,000
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4,000
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.