



**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**REGISTERED NUMBER: 1024549**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2025**

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**REGISTERED NUMBER: 1024549**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2025**

<b>Pages</b>	<b>Contents</b>
1	Trustees and advisors
2 - 4	Report of the Trustees
5	Report of the Independent Examiner
6	Balance sheet
7	Statement of financial activities
8 – 15	Notes to the accounts

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**TRUSTEES AND ADVISORS**

**TRUSTEES:**

Brigadier A.D. Meek CBE (Chairman and Life Trustee)  
Lieutenant Colonel R.A. Rosen head MBE FCG (Life Trustee)  
General Sir Charles Walker KCB, DSO, ADC Gen. Ex Officio Trustee  
Major General P.R Griffiths CB, Ex Officio Trustee,  
Colonel R.M. Smith Co-opted Trustee  
Colonel G. Sugdon Co-opted Trustee  
Major A.M. Laycock Co-opted Trustee  
Major D.R. Murphy Co-opted Trustee  
Major R.A.M. Baxter Co-opted Trustee

**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

**INDEPENDENT EXAMINER:**

C Lowry FCA  
Rock Tax & Accounting  
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 2025**

### **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. During the year a review of investment management took place and GAM was selected (after due consideration of five other candidates) to continue to manage the portfolio. 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".

Requests for financial support from the Trust continued to be received in large numbers 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 4,200, of whom 2,634 were junior ranks. The total in the previous year was 3,549, of whom 2,177 were junior ranks.

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 potentially 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 increased in value during the year from £4,348,914 at 31 May 2024 to £4,461,878 at 31 May 2025. 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.

## **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.

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 £30,000.

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 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 Trustee 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, other than travel expenses when necessary. No other volunteers are employed.

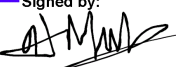
No regular fund-raising activities were or are employed.

**RECRUITMENT AND TRAINING OF TRUSTEES**

Potential Trustees are identified from serving officers who have shown ability and aptitude. 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. 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;

Signed by:  
  
3055D7349D844DA:.....

16 October 2025

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF**

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST FUND**

**YEAR ENDED 31 MAY 2025**

**Independent examiner's report to the trustees of the Berlin Infantry Brigade Memorial Trust Fund**

I report to the trustees on my examination of the accounts of the Berlin Infantry Brigade Memorial Trust Fund ('the Trust').

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

  
1CB9094F8AEB40A...

**Chris Lowry FCA**  
**Rock Tax & Accounting**  
**Elm House, Tanshire Park**  
**Shackleford Road, Elstead**  
**Godalming**  
**Surrey**  
**GU8 6LB**

**Date:** 07 November 2025

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

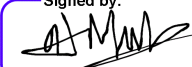
**BALANCE SHEET**

**AS AT 31 MAY 2025**

	Note	2025			2024		
		General £	Designated £	Total £	General	Designated	Total £
<b>FIXED ASSETS</b>							
Investments	2	-	4,449,142	4,449,142	-	4,334,116	4,334,116
<b>CURRENT ASSETS</b>							
Balances at bank		21,186		21,186	18,698		18,698
Debtors		-			-		
Interfund balances		-	-	-	-	-	-
		<u>21,186</u>	<u>-</u>	<u>21,186</u>	<u>18,698</u>	<u>-</u>	<u>18,698</u>
<b>CURRENT LIABILITIES</b>							
Creditors due within one year	3	8,450	-	8,450	3,900	-	3,900
		<u>12,736</u>	<u>-</u>	<u>12,736</u>	<u>14,798</u>	<u>-</u>	<u>14,798</u>
<b>NET ASSETS</b>		<u>12,736</u>	<u>4,449,142</u>	<u>4,461,878</u>	<u>14,798</u>	<u>4,334,116</u>	<u>4,348,914</u>
<b>Representing:</b>							
Funds brought forward		14,798	4,334,116	4,348,914	1,162	3,986,373	3,987,535
Net movement in funds		(2,062)	115,026	112,964	13,636	347,743	361,379
Funds carried forward		<u>12,736</u>	<u>4,449,142</u>	<u>4,461,878</u>	<u>14,798</u>	<u>4,334,116</u>	<u>4,348,914</u>

The notes on pages 8 – 14 form part of these accounts.

The financial statements were approved by the Trustees on 16 October 2025

Signed by:  
  
 2855D7319D844DA.....

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MAY 2025**

	Note	2025			2024		
		General £	Designated £	Total £	General	Designated	Total
<b>Incoming resources</b>							
<i>Investment income</i>	4	75,501	-	75,501	56,265	-	56,265
<i>Allocated investment returns</i>	5	130,000	(130,000)	-	103,000	(103,000)	-
<b>Total incoming resources</b>		<u>205,501</u>	<u>(130,000)</u>	<u>75,501</u>	<u>159,265</u>	<u>(103,000)</u>	<u>56,265</u>
<b>Resources expended</b>							
<i>Cost of generating funds</i>							
Fund managers' fees	6	-	11,884	11,884	-	11,699	11,699
<i>Charitable activities</i>							
Grants	10	130,800	-	130,800	95,997	-	95,997
<b>Administration</b>							
<i>Governance</i>							
Audit/independent examination fees		4,200	-	4,200	3,684	-	3,684
<i>Management and administration</i>							
Treasurer's fees		9,250	4,625	13,875	8,333	4,167	12,500
Miscellaneous expenses	8	380	-	380	545	-	545
<b>Total resources expended</b>		<u>144,630</u>	<u>16,509</u>	<u>161,139</u>	<u>108,559</u>	<u>15,866</u>	<u>124,425</u>
<b>Net incoming/(outgoing) resources before transfers</b>							
		60,871	(146,509)	(85,638)	50,706	(118,866)	(68,160)
Transfer between funds	11	(62,933)	62,933	-	(37,070)	37,070	-
<b>Net incoming/(outgoing) resources before investment gains</b>		<u>(2,062)</u>	<u>(83,576)</u>	<u>(85,638)</u>	<u>13,636</u>	<u>(81,796)</u>	<u>(68,160)</u>
<b>Gains/(losses) on investment assets</b>		<u>-</u>	<u>198,602</u>	<u>198,602</u>	<u>-</u>	<u>429,539</u>	<u>429,539</u>
<b>NET MOVEMENT IN FUNDS</b>							
Balances brought forward at 1 June 2024		(2,062)	115,026	112,964	13,636	347,743	361,379
		<u>14,798</u>	<u>4,334,116</u>	<u>4,348,914</u>	<u>1,162</u>	<u>3,986,373</u>	<u>3,987,535</u>
<b>BALANCES CARRIED FORWARD</b>							
<b>AT 31 MAY 2025</b>		<u>12,736</u>	<u>4,449,142</u>	<u>4,461,878</u>	<u>14,798</u>	<u>4,334,116</u>	<u>4,348,914</u>

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

### **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MAY 2025**

#### **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 2025****2. INVESTMENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Market value at 1 June 2024	4,334,116	3,986,373
Acquisitions	1,050,494	486,070
Disposals (market value brought forward)	(1,105,960)	(514,280)
Unrealised investment gains/(losses)	170,492	375,953
Market Value at 31 May 2025	<u>4,449,142</u>	<u>4,334,116</u>
Cost at 31 May 2025	<u>3,708,889</u>	<u>3,528,886</u>
Total realised and unrealised gains/(losses)	<u>198,602</u>	<u>429,539</u>

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

	<b>2025</b>		<b>2024</b>	
	<b>£</b>		<b>£</b>	
GAM Star Composite Global Equity	748,514	17%	625,107	14%
iShares GBP Ultrashort Bond UCITS ETF	420,064	9%	413,666	10%
Aberdeen Standard Liquidity Fund	403,200	9%	364,778	8%
Charities Property Fund	361,380	8%	353,610	8%
UBS ETF S&P 500 ESG UCITS	327,192	7%	317,194	7%
iShares Core S&P 500 UCITS ETF	263,205	6%	330,075	8%

**3. CREDITORS AND COMMITMENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals – Independent Examination / Audit Secretariat	4,200	3,900
	4,250	-
	<u>8,450</u>	<u>3,900</u>

**4. INVESTMENT AND OTHER INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Dividends – Charities Property Fund	17,074	23,230
Dividends – GAM funds, reinvested	57,626	32,054
Bank and fund manager interest	801	981
	<u>75,501</u>	<u>56,265</u>

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

### **NOTES TO THE ACCOUNTS**

#### **YEAR ENDED 31 MAY 2025**

##### **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 2025 £130,000 was paid to finance grants (2024: £103,000).

##### **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 - £11,884 cost (2024: £11,699 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 £1,799 in the year (2024: £2,370) 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 and room hire expenses of £380 were paid in the year (2024: £545).

##### **9. 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 16 October 2025.

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2025

10. GRANTS	2025	2024
	£	£
Grants were awarded for four main purposes during the year, as follows:		
General Sports	62,830	54,640
Winter Sports	36,260	27,000
Adventurous training	29,160	8,760
Welfare and other	3,200	9,265
	<hr/>	<hr/>
	131,450	99,665
Less: Grants refunded	(650)	(2,418)
Less: Old Outstanding cheques written back	0	(1,250)
	<hr/>	<hr/>
	130,800	95,997

#### General Sports

1 R WELSH	EX EMPIRE DRAGON	1,350.00
Cpl Sarah Barritt	International Judo competitions	250.00
2 RANGER	PRE SEASON FOOTBALL TOUR	475.00
BRITISH ARMY AQUATICS	OSV OPEN WATER SWIMMING	900.00
RAOT	EX ORINGEN GUNNER 24	500.00
ARMY SURFING	EX MAROC SURF 24	800.00
ARMY HANGGLIDING & PARAGLIDING ASSN	INTER SVCS PARAGLIDING SENIOR CF	300.00
HQ 104 BRIGADE	EX BADLANDS 2024	250.00
DSEME RAS	EX GRIFFIN SWING	400.00
1 CS BN REME	EX LION'S FORE	450.00
RAPTC	RAPTC SQUASH TOUR	400.00
AGC NETBALL	OSV AGC NETBALL FIJI	800.00
4 REGT AAC	EX EAGLE RALLY	1,000.00
REME HOCKEY CLUB	REME HOCKEY HOLLAND	1,500.00
ARMY BASKETBALL	EX WARRIORS REBOUND	1,400.00
RE PARA TEAM	EX RESPA SUNPATH	650.00
2 FS BN REME	EX STALLION SWING	560.00
BLANDFORD GARRISON	BLANDFORD BULLDOGS OSV	1,250.00
ARMY SPORTS CAR RACING	EX MASTERS GT SPA	850.00
13 AAS SP REGT RLC	EX PEGASUS BACKWALL	700.00
HQ 101 OP SUST BDE	AGC 5 ASIDE FOOTBALL	100.00
9 REGTAAC	EX EAGLE SIERRA	400.00
BA Brazian Jiu Jitsu	2024 IBJF WORLD MASTERS	600.00
4 REG RLC	EX TIGER VERONA	500.00
DMS WHITTINGTON	DHEKELIA 7s FOOTBALL	500.00
14 REGT RA	EX BLAZERS AKAMAS RUNNER	500.00
2 R ANGLIAN	EX AMERICANA POACHER	400.00
32 RA LAD	REME SQUASH TOUR 2024	550.00
ASA	EX ZENITH SAMBA	800.00
ARMY CROSS COUNTRY MOUNTAIN BIKE TEA	EX ROCAZUR STORM	250.00
		<hr/>
Carried forward		19,385

## THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST

### NOTES TO THE ACCOUNTS

#### YEAR ENDED 31 MAY 2024

		£
<b>General Sports</b>	Brought forward	19,385
GARRC SP BN	EX DESERTICA	350.00
17 P&M REGT RLC	MARCHWOOD DOLPHINS RUGBY OS'	400.00
3 CS BN REME	EX FREEFL MINOTAUR	850.00
151 REGT RLC	EX REFERREES ABROAD	600.00
RLC NETBALL TEAM	RLC NETBALL S AFRICA	1,350.00
INT CORPS ATHLETICS & CROSS COUNTRY AS	INT CORPS MARATHON CHAMPS AM'	600.00
REME STALLIONS ICE HOCKEY TEAM	EX MAPLE STALLION 24	840.00
14 REGT RA	EX BLAZERS AKAMAS RUNNER	600.00
RE PARA TEAM	EX MARKET STAR	1,500.00
AMS WOMENS FOOTBALL	SOUTH AFRICA OSV	1,100.00
1 RGR/BFB	EX KUKURI DEFENCE 24	650.00
GUARDS CRICKET CLUB	EX FROSTED GOOGLY	100.00
GURKHA ARRC SP BN	EX IMJIN SWING 24	650.00
9 REGT RLC	EX PANTHER COVER DRIVE 24	1,000.00
BFB..	SINGAPORE MARATHON	600.00
1 REGT RLC	EX FALLING RHINO	300.00
ARMY SQUASH	OSV MIAMI USA	900.00
BA Brazilian Jiu Jitsu ARMY	INTERNATIONAL EURO CHAMPIONSH	300.00
BA Brazilian Jiu Jitsu INFANTRY	INTERNATIONAL EURO CHAMPIONSH	550.00
RMAS WOMENS RFC	RUGBY UNION	1,400.00
RAMS ((AMS)	FOOTBALL OSV PORTUGAL	1,100.00
ARMY FENCING UNION	OSV TO FINLAND	360.00
ARMY TENNIS	OSV/TRG CAMP SPAIN	1,000.00
REME RUGBY LEAGUE	REME RL OSV S AFRICA 2025	1,670.00
ARMY ATHLETICS ASSOCIATION	TRACK & FIELD OSV AUSTRALIA	1,400.00
INT CORPS CYCLING & TRIATHLON TEAM	EX INTCYCLE 25	950.00
ITC CATTERICK	EX WALLABY BAYONET	1,100.00
ARMY CYCLING	EX ATHENA STORM 25	650.00
INFANTRY HOCKEY TEAM	EX INFANTRY BOK	800.00
INFANTRY CYCLING	INF CYCLING OSV CYPRUS 25	800.00
RAPTC	EX SABRES' SAFARI 5	200.00
2 RANGER	EX HOLE IN ONE QUEST	650.00
RLC ICE HOCKEY	ICE HOCKEY OSV	1,100.00
AGC GOLF	AGC OSV GOLF S AFRICA	600.00
RAC POLO	EX AGILE FIST	500.00
13 AASR RLC	EX EAGLE ASSAULT	650.00
RTR	EX APOSTLE RIDE	500.00
8 TRG BN REME	EX DRAGONS STRIKE.	300.00
CORPS OF ROYAL ENGINEERS	EX UBIQUE VELO TRI 25	750.00
AMS RFC	EX NASHVILLE TITAN	1,600.00
HQ SJC (UK)	EX MONTGOMERY FREEFALL 2025	1,575.00
INT CORPS	GREEN LINKS 25	600.00
1st AVN BCT	AAC CRICKET TOUR AND TRG 2025	800.00
AGC ATHLETICS	ATHLETICS OSV JAMAICA	1,200.00
Carried forward		54,880

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST****NOTES TO THE ACCOUNTS****YEAR ENDED 31 MAY 2025**

		£
<b>General Sports</b>	Brought forward	54,880.00
HQ BGN	EX FINDING EAGLE	600.00
ROYAL CORPS OF SIGNALS	MERCURY RACER 25	750.00
1ST BN COLDSTREAM GUARDS	RUGBY PLUME	920.00
1 SG	EX TARTAN PENINSULAR RUGBY	1,300.00
ARMY HANGGLIDING & PARAGLIDING ASSN	EX GRANADA GLIDE 25	270.00
UKAF BADMINTON TEAM	BADMINTON TOUR BELGIUM	150.00
7 AVN BN REME	EX CAESARS GOLDEN BOOT	440.00
RAMS ((AMS)	ATHLETICS OSV JAMAICA	1,000.00
2 PARA	BLUE GIGANTICA	300.00
3 REGT RA	EX CYPHER HERMES	650.00
QRH	FLANDERS OPEN RUGBY	800.00
BRITISHA ARMY AQUATICS	OPEN WATER SWIMMING OSV	350.00
10 QOGLR MONTY FREEFALL	EX MONTGOMERY FREEFALL 2025	420.00
		<u>62,830.00</u>
<b>Winter Sports</b>		
JHG(N)	EX SNOW BUCK 2025	200.00
152 REGT RLC	EX FINN PARALLEL	400.00
20 ABCT HQ	EX TIGER GAUNTLET	520.00
1 DRS BCT HQ	EX TIGER SNOWFALL 25	480.00
PRU Wales & West	EX TEDWORTH ALPINE TIGER	320.00
LAND INT FUSION CENTRE	EX TIGER ATHENA SKI	720.00
HQ AAC	EX EAGLE SKI 25	3,000.00
2 PARA	EX BLUE PISTE 25	1,000.00
26 REGT RA	EX WYVERN MIDLAND SNOW	720.00
REME	EX SUPREME GLACIER 24	2,000.00
DM KINETON AMMO TECH SP GP	EX LOGISTIC BOARDER 25	200.00
47 REGT RA	EX SNOWSTORM 25	200.00
HQ HOME COMMAND	EX MONTY MERGER 25	980.00
2 MED REGT	EX SNOWBUCK	200.00
30 SIG REGT	EX DRAGON GLACIER 25	1,280.00
1 MI BN	EX NORDIC MERCURY GLACIER	120.00
16 SIG REGT	EX DRAGON CRUSADER 24-2	1,000.00
INF HQ	EX FROSTED BLADE 39	4,900.00
INF HQ		500.00
1 MI BN	Ex EAGLE EDGE	740.00
KRH	EX NORDIC WHITE FIST 24/25	160.00
SPECIAL OPS REGT	EX POLAR PURSUIT	680.00
DE&S HELS	EX ROTARY SKI	120.00
Defence HUMINT Unit	EX DRAGON TRIDENT SKI	380.00
2 SCOTS	EX SNOWY HAGGIS 1	1,240.00
INF SNOWBOARDING	EX SNOWJACK 2025	700.00
HOUSEHOLD DIV BANDS	COCKNEY FROZEN THISTLE	960.00
7 PARA RHA	EX SNOW STORM	100.00
CORPSOF RE (Consolidated)	EX SNOWBOARD SAPPER	1,200.00
INFANTRY SKIING	EX DRAGON WINTER	280.00
RSA	EX TIGER SNOW COMMS 25	500.00
3 (UK)DIV SIG REGT	EX TIGER ALPINE KIWI 25	1,000.00
13 AASR RLC	3 EXERCISES	240.00
LIGHT DRAGOONS	EX WHITE KNIGHT 41	160.00
AGC	EX SNOWBOARD HUCKER/SNOW JA	420.00
Carried forward		<u>27,620.00</u>

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST****NOTES TO THE ACCOUNTS****YEAR ENDED 31 MAY 2025**

		£
<b>Winter Sports</b>	Brought forward	27,620
23 PARA ENGR REGT	COCKNEY EAGLE POWDER	960.00
22 SIG REGT	EX DRAGON POWDER QUEST	1,200.00
7 PARA RHA	EX CYPHER BLIZZARD 25	1,000.00
ARMY TRIALS UNIT	EX SUPREME GLACIER 24	80.00
47 REGT RA	EX ATHENA FROST 25	600.00
4 LBCT HQ	EX NORTHERN ALPINE RAT 25	420.00
19 REGT RA	EX FROSTED TARTAN	960.00
3 RIFLES	EX ALPINE BUGLE	1,080.00
19 REGT RA	EX SNOWSTORM 25	120.00
1 RHA	EX SNOWSTORM 25	120.00
HQ R SIGNALS	EX WYVERN ALPINE SNOWDRIFT	300.00
QDG LAD	EX SUPREME GLACIER 24	80.00
REGIONAL COMMAND	EX TIGER SNOW SUPPORT	1,000.00
3 REGT AAC	EX DRAGON TARENDAISE 25	720.00
		<hr/>
		36,260
		<hr/> <hr/>

**Adventurous Training**

1 R WELSH	EX DRAGON ENDURO	400.00
16 BDE	EX COCKNEY PEGASUS FREEFALL	500.00
11 SIGNAL REGIMENT (RSS)	EX WYVERN KHUKURI	700.00
16 SIG REGT	EX DRAGON CRUSADE TRIGLAV	750.00
ATR WINCHESTER	EX TIGER CANYON EXPLORER	1,000.00
30 SIG REGT	EX SIERRA TROOP AT24	250.00
1 MI BN	NIJMEGEN MARCHES 2024	240.00
LIGHT DRAGOONS	EX BAVARIAN DRAGON	1,100.00
MRTC	EX DRAGON MALTA LANZA 24	400.00
26 ENGR REGT	EX TIGER ROAMING SKARABEE	1,300.00
THE BAND & BUGLES OF THE RIFLES	EX COCKNEY MANASLU YODHA 24	750.00
242 SIG SQN, 30 SIG REGT	EX DRAGON SIERRA 24	425.00
20 WKS GP RE (AIR SP)	DRAGON ADVENTURE 24	1,150.00
HQ BF Gibraltar	EX ATLAS ENDURO 24	750.00
ARMY RECRUITING GP	RECLUTADORA RECONQUISTADORA	800.00
Gurkha Coy, TSU, RMAS	EX CADET-GANTABYA NEPAL	700.00
JT AVN COMD	WESSEX RED-SEA	950.00
27 RLC	EX DHAULGIRI YATRA 24	840.00
MAB 7	EX DRAGON JHIMAL HIDNU	850.00
SCOTS DG	EX EAGLES CHALLENGE	1,000.00
SCOTS DG	EX EAGLE'S ENDURANCE (ExEE)	600.00
1 RGR	EX DELHI ADVENTURER (ND)	1,500.00
REGIONAL COMMAND	EX TIGER LANGTANG 25	500.00
29 REGT RLC	EX CENTURION DEEP 25	800.00
		<hr/>
Carried forward		18,255

**THE BERLIN INFANTRY BRIGADE MEMORIAL TRUST**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MAY 2025**

<b>Adventurous Training</b>	Brought forward	18,255
1 RIFLES	EX HURGHADA CHALLENGE	1,300.00
1 SG	PROJECT GREENLAND 1642	1,100.00
GURKHA ARRC SP BN	EX OLYMPIC STRIKE	1,250.00
PAGC	EX WYVERN PYRENEES	450.00
2 RIFLES	EX FINN BOLD ENDURO	2,600.00
2 (TRG) REGT AAC	EX TIGER EAGLE ATLAS	600.00
BFB, 1 RGR & GARRISON SUPPORT	SUMMER MOUNTAINEERING MT KOT	1,900.00
1 R WELSH	EX SAVANNAH SUMMIT	600.00
1 SIG REGT	EX TIGER RHINO YATRA	775.00
GURKHA ARRC SP BN	EX WYVERN UHURU STRIKE 25	330.00
		<hr/>
		29,160
		<hr/>
<b>Welfare and other</b>		
CGS	Various	3,200
		<hr/>
		3,200
		<hr/>

**11. TRANSFERS BETWEEN FUNDS**

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