

## ANNEX D

### THE ROYAL SUSSEX REGIMENTAL ASSOCIATION

#### INCOME AND EXPENDITURE

Guidance notes which may help in completion of Annex D. This form basically records the same information as Branch Treasurers have in the past submitted but now requires a little more detail and standardisation, meeting the needs of a Limited Company's annual returns to Companies House.

We have to demonstrate that Branches are both viable and solvent and, from the Association point of view, the detail given, particularly in Branch activities and costs, can provide a reservoir of information and best practice which could be shared to the benefit of all Branches.

Branch accounts are submitted annually (RSRAL rule 4.5.3 – accounts) to the Association Treasurer who is responsible for audit and onward progression of operating totals to Companies House, along with the Association financial returns.

Some sub-headings require a small explanation, and this is indicated by 'see note (a), (b), (c) etc.' referring to the following notes on this page.

#### Income

##### *Voluntary Sources*

- (a)** Subscriptions – this should include Branch membership fees received and also the Association fee set at £3/head
- (b)** Donations received – these would appear on the Branch account only if donated to the Branch. If the donations are to RSRAL, they should be directed to the Association Treasurer upon receipt.
- (c)** Grants received – usually specific purpose grants, please specify briefly.

##### *Income from associated activities*

- (d)** Branch events – include funds collected in street collections etc.
- (e)** Tours – funds collected by Branch Treasurer as payment for trips etc.
- (f)** Reunion ticket payments – collected by Branch Treasurer in payment for Reunion Dinner.
- (g)** Miscellaneous - income from sale of Roussillon Gazette etc.
- (h)** Investment accounts – interest from investments and bank accounts.

## **Expenditure**

**(i)** Subscriptions – Transfer - the £3/head Association fee forwarded to the Association Treasurer.

**(j)** Branch events – costs associated with activities – wreaths, travel etc.

**(k)** Tours – coach cost etc. paid on receipt of invoice by Branch Treasurer.

**(l)** Reunion – Transfer – ticket costs received by Branch Treasurer and forwarded to Association Treasurer.

**(m)** Field of Remembrance – cost of badged wreath, cross and travel.

### *Grants*

**(n)** Any grant awarded by the Branch for any Association approved reason and the spending of funds from any grant received under (c) above. Care should be taken in giving grants from funds which were donated indicating a specific purpose.

**(o)** Other – grants made from Branch funds for welfare reasons, not covered by Association funds.

### *Miscellaneous*

**(p)** Administration – admin costs – stationery, postage, meeting room rental etc.

**(q)** Other - Transfer – any funds collected from the sale of goods e.g., Roussillon Gazette etc.

## **Operating Totals**

**(r)** Cash at bank on first day of reporting year – this is now standardised as January 1<sup>st</sup> – December 31<sup>st</sup>.

**Please note:** the information supplied by Branches is in part to develop further cohesive relationships between Branches and other connected agencies, plus the legal requirements of being a Limited Company. It is confirmed that the Association has no wish to access Branch funds except where specifically negotiated.

**ANNEX D**

**THE ROYAL SUSSEX REGIMENTAL ASSOCIATION**

**INCOME AND EXPENDITURE TEMPLATE**

..... Branch The Royal Sussex Regimental Association Ltd

Income and Expenditure Account - Year to 31 December 20.....

	<u>Reporting Year</u>	<u>Previous Year</u>
<b>Income</b>		
<i>Voluntary Sources</i>		
Subscriptions see note (a)		
Donations (b)		
Grants (c)		
Bequests		
<i>Associated Activities</i>		
Branch Events (d)		
Tours (e)		
Reunion (f)		
Goodwood		
St George's Day		
Field of Remembrance		
Miscellaneous (g)		
<i>Investment Income</i>		
Investment Accounts/Banks (h)		
<b>Expenditure</b>		

<i>Subscriptions</i>		
Transfer to Association HQ	(i)	
<i>Activities Incurring Expenditure</i>		
Branch Events	(j)	
Tours	(k)	
Reunion	(l)	
Goodwood		
St George's Day		
Field of Remembrance	(m)	
Other		
<i>Grants</i>		
Charitable	(n)	
Other	(o)	
<i>Miscellaneous</i>		
Administration	(p)	
Other	(q)	
<b>Operating Totals</b>		
Excess of Income over Expenditure (+/-)		
Cash at Bank on first day of Reporting Year	(r)	
<b>Cash at Bank on last day of Reporting Year</b>		
Signed ..... Branch Treasurer		