

ARMY WINTER SPORTS ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2016

INTRODUCTION

1. The Army Winter Sports Association (AWSA) was founded (as the Army Ski Association) in 1947. Since then it has encouraged generations of Army service personnel to take to the snow and ice. It has been instrumental in organising competitions from novice to the highest levels of proficiency. Many of its members have gone on to represent the Army and their country at the Olympic Winter Games and in other national and international events.
2. The AWSA's task, as it was in 1947, is to encourage service personnel to participate in Winter Sports; to develop their skills in a chosen discipline; and to test themselves in demanding conditions, thereby fostering self-discipline, fitness, courage and teamwork. Winter Sports contribute directly to military output and fighting spirit, are an essential part of decompression from operations and remain an important element of the moral component.
3. The Association has some 1500 members and a full programme of events. It receives direction from the Combined Services Sports Board (CSSB) and the Army Sports Control Board (ASCB).
4. **AWSA Disciplines.** The AWSA comprises 8 different Disciplines detailed below:
 - a. Alpine.
 - b. Bobsleigh.
 - c. Cresta.
 - d. Luge.
 - e. Nordic (Biathlon and Cross Country).
 - f. Skeleton.
 - g. Snowboard.
 - h. Telemark.
5. **Charitable Status.** The AWSA is a Public Limited Company number 7890840 and achieved Charitable Status in March 2012 Charity Number 1146256. This charter reflects the legal construct laid down in the regulations with the Charity Commission and Companies House.

MISSION

6. The AWSA is to encourage and facilitate, amongst all ranks of the Army, wide participation and high achievement in Winter Sports in order to foster the ethos of the Army and promote its good image.

CORE OBJECTIVES

7. The Core Objectives of the Association are to:
 - a. Establish a capable and effective organisation to manage and develop success in Army Winter Sports.

- b. Encourage succession planning for coaches, race officials, managers, Chairman and Secretaries.
- c. Ensure all Army Winter Sports activity is well run and organised, challenging and technically compliant.
- d. Broaden and strengthen the instructor base for all Disciplines
- e. Select strong Army teams to achieve success at the Inter Services competitions.
- f. Achieve maximum participation in all activities and competitions and encourage greater participation by novice, female and junior ranks.
- g. Encourage the development and manage the careers of elite athletes and support competitors on the international circuit.
- h. Deliver an annual balanced budget and ensure the AWSA is financially stable for the long term, including enduring sponsorship arrangements.
- i. Review competition venues and costs to ensure value for money.
- j. Maintain a communications plan that promotes the AWSA and members' interests.
- k. Assist in the development of athletes in the Combined Services Disabled Ski Team (CSDST).

ORGANISATION

8. **Governance Structure.** The AWSA governance structure comprises an Executive (Trustees) and Management Committee as detailed below.

9. **The Executive (Trustees).**

a. **General.** The Executive will direct the overall conduct of AWSA activities. In particular, it will direct policy, develop and manage major sponsorship and manage the Public (PF) and non-public (NPF) budgets through a screening process. The Executive will comprise:

(1) **Chairman.** The Chairman, who is to be a serving senior officer with a strong interest in winter sports, will be nominated and approved by the Director of the Army Sport Control Board. He is responsible for the supervision of the Association's finances and for the overall management of the Association's business. Currently Maj Gen PNYM Sanders CBE DSO (promoted Lt Gen on 9 Dec 16).

(2) There will be normally a total of four other Trustees, comprising the Vice Chairman, Sponsorship Secretary and the Public Fund Manager.

(a) **Vice Chairman.** (Trustee). Currently Brig MP Moore CBE.

(b) **Director Fundraising & Protocol.** (Trustee). Currently Lt Col JA Scott MBE SCOTS

(c) **Public Fund Manager.** (Trustee). Currently Lt Col SAJ Davis RAPTC.

(d) **Trustee.** Currently Brig (Retired) R Haldenby.

(3) **The Secretary** is responsible for organizing the Meetings and producing and publishing the minutes. Currently Lt Col (Retd) MK Allen.

b. **Terms of Reference.**

(1) To provide strategy and policy in furtherance of the aims and objectives of the Association.

(2) To consider and allocate funds to Association activities.

(3) To approve nominations for President, Chairman and Secretary of the Association and Discipline Chairmen.

c. **Frequency of Meetings.** The Trustees shall meet in plenary session at least three times a year, preferably 4.

d. **Quorum.** A quorum will have been achieved when the Chairman and at least two representatives are present.

e. **Accountability.** The Executive is accountable to the ASCB for the proper conduct of its business and national sport bodies for the correct application of their rules.

10. **Management Committee.** The Executive will manage AWSA activity through a Management Committee which will meet twice annually, usually in May and October. In 2015 the Meetings were held on 19 May 15 and 28 Oct 15 respectively. The Committee comprises the following:

a. The Executive.

b. General Secretary of the BFG Sport Board.

c. Chairmen of the eight individual Disciplines.

d. Exercise Controllers of EXs SPARTAN HIKE (SH) and PIPEDOWN (PDN).

e. Editor and Webmaster.

f. Chairman of the CSDST or a representative. (Non-voting).

g. Co-opted members as required. (Non-voting).

11. **Purpose of the Management Committee.** The roles are as follows:

a. Ensure the efficient management of AWSA activities.

b. Direct the future sustainment of AWSA activities.

c. Ensure coherence across the Army WS activities.

12. **AWSA Annual General Meeting (AGM).** The AGM usually coincides with the second Management Meeting and is the forthcoming Season's Launch; it is normally held in late October each year and is open to all members of the AWSA. In 2015, it was held in Piccadilly, London on 28 Oct 15.

FINANCIAL POLICIES

13. **General.** The Trustees are responsible for the financial health and good financial management of the AWSA.

14. **Priorities for Expenditure.** The priority for the use of Charity funds for the 15/16 period was as follows:

- a. Funding Army competitions of Recognised and Approved winter sports at an appropriate standard and level of safety.
- b. Promoting the excellence, reputation and prestige of the AWSA as the governing body of Army Winter Sports.
- c. Assisting in the defrayal of costs of athletes representing the Army at Inter Service competitions.
- d. Maintaining a reserve to ensure subsequent years competitions can be conducted should income reduce.
- e. Supporting elite athletes at national and international competitions.

15. **Expenditure.** The Trustees agreed the following:

- a. **Events.** The main Army Championships (Alpine, Snowboard, Telemark, Nordic, Cresta and Ice Sports) were each provided funds to run the events in accordance with the direction provided by the Trustees.
- b. **Protocol.** A maximum of £22K could be spent on Protocol, which included VIP hosting at Army events, the Chairman's Dinner and the 2015 Cocktail Party.
- c. **Communications.** Funding for communications (Website and annual Magazine) was not to exceed £10K.
- d. **Grants.** The Charity made grants as determined by the Trustees, which complied with the objects of the Charity and the priorities for expenditure detailed in Paragraph 15 above. For the 15/16 Season the Trustees agreed the following grants:
 - (1) Elite Athletes – up to £9K. (To incl the BBU).
 - (2) Armed Forces para Snowsports Team (AFPST) - £2K.

16. **Income.** Income for the AWSA was provided with income from Membership Subscriptions, ASCB and CSWSA Grants and from donations from various companies in the UK through Team Army and from Thales. There was also some income from investment dividends and bank interest.

17. **Reserves.** The Charity will endeavour to hold a financial reserve sufficient to cover the minimum running costs of one-year's Army Winter Sports events. This reserve will be drawn down only with the specific agreement of the Trustees. A proportion of the Reserve, as determined from time to time by the Trustees, may be held in Investments.

18. **Investments.** The Charity may invest for the purpose of medium term growth (2 – 5 years) with a strong emphasis on securing capital, income is not a requirement.

19. **15/16 Financial Overview.** In detail, there was an excess of income over expenditure of some £5,493. However, factoring in an unrealised loss in investments of £6933, there was an overall excess of expenditure of £1,440. This was in accord with the Trustees' plan. The report has been filed with Companies House.

MAJ GEN SANDERS CBE DSO – CHAIRMAN'S REPORT 15/16

20. 2016 has been a very positive year for the AWSA. There have been some challenges, but overall, it has been a hugely successful year for Army Winter Sports. The new management team has worked tremendously hard to enable this success and I would like to acknowledge a few key members: the Vice Chairman, Brigadier Martin Moore, has worked tirelessly to support me and the AWSA. And as always, the three colonels – Martyn Allen, James Scott and Steve Davies – have

remained the bedrock of the Association. On behalf of all the athletes, coaches and officials who have benefited from your dedication and hard work, thank you.

21. Once again, attendance at all events was very high this year, which meant that demand was still outstripping supply. The task of providing winter sport for all soldiers continues to remain a harsh financial challenge. However, the figures indicate that due to the hard work of all the organising committees, the drive and determination of team captains and the application and courage of the competitors, we are succeeding.

22. In the 2016 Inter-Services Championships, we have had a bumper year, taking 8 out of the 12 male/female team events; our best ever results. The teams took the Inter Services honours in the following events: Male and Female Alpine; Male and Female Snowboard; Cresta; Female Skeleton; Nordic; and Telemark. Special plaudits must go to the following individual winners: WO2 Dougie MacPherson - Alpine Champion; Maj Rachel Beszant - Female Snowboard Champion; Capt Sam Seccombe - Cresta Champion; and Sgt Hayley Larcombe - Female Skeleton Champion.

23. Our elite athletes continue to thrive, with Cpl Amanda Lightfoot on the Biathlon World Cup circuit, LSgt Lamin Deen on the Bobsleigh World Cup Circuit and Gdsmn Raymond Thompson and Sgt Danielle Scott, who represent GB in Luge. There are articles about these athletes later in the Magazine.

24. Army Winter Sports have continued to flourish and long may that continue. I look forward to seeing athletes, coaches, officials and support staff next season, either on snow or ice, or perhaps even both! Good luck for the 16/17 season.

SUMMARY

25. It has been an excellent 15/16 season. The AWSA is in very good order and the very best of wishes to everyone.

MK Allen

MK Allen
Lt Col (Retd)
Secretary for Chairman
10 Jan 17

REGISTERED COMPANY NUMBER: 07890840 (England and Wales)
REGISTERED CHARITY NUMBER: 1146256

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2016
for
Army Winter Sports Association**

Blackwood Futcher & Co.
Chartered Accountants
9 St George's Yard
Farnham
Surrey
GU9 7LW

Army Winter Sports Association

**Contents of the Financial Statements
for the Year Ended 31 May 2016**

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Army Winter Sports Association

Report of the Trustees for the Year Ended 31 May 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07890840 (England and Wales)

Registered Charity number
1146256

Registered office
Mackenzie Building
Fox Lines
Queen's Avenue
Aldershot
Hampshire
GU11 2LB

Trustees

Lt Col S Davis
Brigadier R Haldenby
Lt Gen J G Lorimer DSO MBE - resigned 25.1.16
Lt Col J A Scott MBE
Brigadier A S D Harrison - resigned 22.8.15
Brigadier M P Moore CBE - appointed 22.8.15
Major Gen P N Y M Sanders CBE DSO - appointed 25.1.16

Independent examiner

I R Futcher
Institute of Chartered Accountants in England and Wales
Blackwood Futcher & Co.
Chartered Accountants
9 St George's Yard
Farnham
Surrey
GU9 7LW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 25 October 2016 and signed on its behalf by:


.....
Brigadier R Haldenby - Trustee

**Independent Examiner's Report to the Trustees of
Army Winter Sports Association**

I report on the accounts for the year ended 31 May 2016 set out on pages three to eight.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Ian Futcher FCA
Institute of Chartered Accountants in England and Wales
Blackwood Futcher & Co.
Chartered Accountants
9 St George's Yard
Farnham
Surrey
GU9 7LW

Date: 25/10/2016

Army Winter Sports Association

Statement of Financial Activities
for the Year Ended 31 May 2016

	Notes	31.5.16 Unrestricted fund £	31.5.15 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		229,601	216,169
Investment income	2	6,164	4,935
Total incoming resources		<u>235,765</u>	<u>221,104</u>
RESOURCES EXPENDED			
Charitable activities			
Clothing and equipment		1,550	-
Web-site costs		451	416
Snow and ice		6,267	6,867
Meeting expenses		546	172
Grants to institutions		11,835	19,523
Grants to individuals		198,060	190,997
Membership costs		7,751	7,031
Officials expenses		82	726
Bank charges		5	-
Governance costs		<u>3,725</u>	<u>4,897</u>
Total resources expended		<u>230,272</u>	<u>230,629</u>
NET INCOMING/(OUTGOING) RESOURCES			
		5,493	(9,525)
Other recognised gains/losses			
Gains/losses on investment assets		(6,933)	5,143
Net movement in funds		<u>(1,440)</u>	<u>(4,382)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>152,384</u>	<u>156,766</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>150,944</u></u>	<u><u>152,384</u></u>

The notes form part of these financial statements

Army Winter Sports Association

**Balance Sheet
At 31 May 2016**

	Notes	£	31.5.16 Unrestricted fund £	31.5.15 Total funds £
FIXED ASSETS				
Investments	4		159,508	166,125
CURRENT ASSETS				
Debtors	5		12,077	5,552
Cash at bank and in hand			15,564	2,963
			<u>27,641</u>	<u>8,515</u>
CREDITORS				
Amounts falling due within one year	6		(36,205)	(22,256)
NET CURRENT ASSETS/(LIABILITIES)			<u>(8,564)</u>	<u>(13,741)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			150,944	152,384
NET ASSETS			<u>150,944</u>	<u>152,384</u>
FUNDS	7			
Unrestricted funds			150,944	152,384
TOTAL FUNDS			<u>150,944</u>	<u>152,384</u>

The notes form part of these financial statements

Army Winter Sports Association

Balance Sheet - continued

At 31 May 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 25 October 2016 and were signed on its behalf by:


.....
Brigadier R Haldenby - Trustee

Army Winter Sports Association

Notes to the Financial Statements for the Year Ended 31 May 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.5.16	31.5.15
	£	£
Other participating interests	6,096	4,877
Deposit account interest	68	58
	<u>6,164</u>	<u>4,935</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2016 nor for the year ended 31 May 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2016 nor for the year ended 31 May 2015.

Army Winter Sports Association

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2016**

4. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 June 2015	166,125
Additions	54,000
Disposals	(53,684)
Revaluations	(6,933)
At 31 May 2016	<u>159,508</u>
 NET BOOK VALUE	
At 31 May 2016	<u>159,508</u>
At 31 May 2015	<u>166,125</u>

There were no investment assets outside the UK.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.16 £	31.5.15 £
Other debtors	<u>12,077</u>	<u>5,552</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.16 £	31.5.15 £
Bank loans and overdrafts	-	7,948
Other creditors	<u>36,205</u>	<u>14,308</u>
	<u>36,205</u>	<u>22,256</u>

7. MOVEMENT IN FUNDS

	At 1.6.15 £	Net movement in funds £	At 31.5.16 £
Unrestricted funds			
General fund	152,384	(1,440)	150,944
TOTAL FUNDS	<u>152,384</u>	<u>(1,440)</u>	<u>150,944</u>

Army Winter Sports Association

Notes to the Financial Statements - continued
for the Year Ended 31 May 2016

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	235,765	(230,272)	(6,933)	(1,440)
TOTAL FUNDS	<u>235,765</u>	<u>(230,272)</u>	<u>(6,933)</u>	<u>(1,440)</u>

Army Winter Sports Association
Detailed Statement of Financial Activities
for the Year Ended 31 May 2016

	31.5.16	31.5.15
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	164,246	154,074
Grants	30,000	30,000
Membership fees	28,855	25,595
Licence fees	6,500	6,500
	229,601	216,169
Investment income		
Other participating interests	6,096	4,877
Deposit account interest	68	58
	6,164	4,935
Total incoming resources	235,765	221,104
RESOURCES EXPENDED		
Charitable activities		
Membership costs	7,751	7,031
Officials expenses	82	726
Meeting expenses	546	172
Clothing and equipment	1,550	-
Web-site expenses	451	416
Snow and ice	6,267	6,867
Grants to institutions	11,835	19,523
Grants to individuals	198,060	190,997
	226,542	225,732
Governance costs		
Postage	(5)	66
Accountancy	2,625	2,607
Telephone	460	492
Stationery and office expenses	84	6
Insurance	561	1,726
	3,725	4,897
Support costs		
Finance		
Bank charges	5	-
Total resources expended	230,272	230,629
Net income/(expenditure)	5,493	(9,525)

This page does not form part of the statutory financial statements