

**ARMY WINTER SPORTS ASSOCIATION**  
**FIRST REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2013**

## **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 1600 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 Lt Gen JG Lorimer DSO MBE.

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

(a) **Vice Chairman.** (Trustee). Currently Brig R Haldenby.

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

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

(3) **The Secretary** is responsible for organizing the Meetings and taking 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 is 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 April and October. It 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.

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 the Season's Launch; it is normally held in late October each year and is open to all members of the AWSA.

## **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 12/13 period is 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 £25K could be spent on Protocol, which included VIP hosting at Army events, the Chairman's Dinner and the 2012 Cocktail Party.
- c. **Communications.** Funding for communications (Website and annual Magazine) was not to exceed £143K.
- 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 12/13 Season the Trustees agreed the following grants:
  - (1) British Biathlon Union - £25K.
  - (2) Combined Services Disabled Ski Team (CSDST). £5K.

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. **12/13 Financial Overview.** The Report of the Trustees for the year ended 31 March 2013 is enclosed with this report. As it is the first one that has been provided since Charity Status was awarded, the report shows a start income of some £384K with an expenditure of some £249K, leaving some £135K in the account. In detail, there was an excess of expenditure over income of £66K, which was in accord with that approved by the Trustees. The reason was that sponsorship money from Team Army, which was sustainable for the next 12 months at least, was paid in two tranches; in November and May each year; the latter being outside the 1 Apr – 31 Mar AWSA Accounting period. This meant that the sponsorship for the period was only £65K, not £130K. The second payment could be shown in Debtors but this would happen each year. The Trustees agreed that the 12/13 account would take the hit. The aim for the next accounting period was to break even.

## **LT GEN LORIMER DSO MBE CHAIRMAN'S REPORT 12/13**

20. As my first season as Chairman of the Army Winter Sports Association draws to a close I am delighted to have had the opportunity to visit a number of our disciplines that have eluded me in my military career so far, including Telemark and Snowboard, as well as re-acquainting myself with Nordic and being lucky enough to attend the entirety of the Alpine championships. Each discipline has its own character and it is clear to me that there is no 'one size fits all' in the way our events are run which makes the role of our discipline committees all the more important. To keep it running smoothly I would implore our racers who are about to hang up their various tools of the trade to put their experience to good use as an official during future seasons. The current incumbents need to pay close attention to this too as a realistic succession plan is essential to the longevity of what we do.

21. We have had some excellent racing in all areas this year and wherever I have seen it I have been impressed by the fitness, skill, teamwork and sportsmanship of our athletes and I commend them all for it. Although there will be plenty in the following pages about individual performances I would just like to single out one for a particular mention. Capt Matt Shepherd is to retire as Army Alpine captain having once more led the team to inter-Service success in his last year after a racing career that has seen him dominate men's Army skiing over much of the last decade. I congratulate him for his achievements and wish him all the best for the future. I am very much looking forward to visiting those disciplines I have yet to see, and returning to the others, but it will have to wait until the 2014/15 season as an operational tour will preclude me from taking part this coming year. Nevertheless I will follow events closely from a distance and am confident we are in safe hands in the form of our Vice-Presidents and the AWSA committee.

## **GENERAL SIR PETER WALL GCB CBE ADC GEN AWSA PRESIDENT'S REPORT 12/13**

22. As the President of the Army Winter Sports Association it has been a pleasure for me to see so many officers and soldiers taking part in our eight disciplines this season. The racing has been immensely exciting and we have had real successes: the Alpine team beat off some ferocious competition to take the Championship for both men and ladies; this result was followed by an Army win in Nordic, Telemark, Cresta and the ladies taking the Championship in Snowboard. We have not had it all our own way with the RAF dominating Bobsleigh, Luge and Skeleton despite some excellent individual performances. The Committee is grappling with how we might provide greater across all our Ice Sports in future years.

23. I detect two principal challenges for winter sports over the coming seasons. First is the switch in operational focus from a campaign in Afghanistan to contingency in UK and Germany. This is an opportunity for us. I encourage an ethos of 'making the time for' rather than 'taking the time off' for sport. Sport and, in particular, winter sport, develops exactly the sort of leadership, fitness, teamwork, courage, good administration and an ability to deal with uncertainty which are essential to operational success. In sport, just like operations, there may be opportunities for practice but there are few second chances.

24. The second challenge is the financial squeeze on everything we do. There is sufficient funding to support our sport for those who are prepared to take the time to organize it. Supporting sport with resource is essential to the Army for exactly the operational reasons I describe above. My direction to the chain of command, and particularly unit COs and RSMs, is to do whatever you can to get your people involved and support your teams by investing in them and visiting if you can. The Army winter activities review should lead to better clarity in the various policies and rules surrounding winter sport and consistency in their application.

25. I congratulate all our athletes for their efforts this past season. I would like to thank the large number of officials who give up their time throughout the year to make these events happen; and to our donors and sponsors without whom the events would not happen.

## SUMMARY

26. It has been a very good 12/13 season; the AWSA is in good order.

*MK Allen*

MK Allen  
Lt Col (Retd)  
Secretary for Chairman

19 Dec 13

Enclosure:

1. Financial Report ended 31 Mar 13.

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

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2013  
for  
Army Winter Sports Association**

**Blackwood Fitcher & 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 March 2013**

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**Army Winter Sports Association**

**Report of the Trustees  
for the Year Ended 31 March 2013**

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 March 2013. 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**  
Major S Davis  
Brigadier R W Dennis  
Major Gen R Lamont Kirkland  
Lt Col T J Wakefield

**Independent examiner**  
I R Fitcher  
Institute of Chartered Accountants in England and Wales  
Blackwood Fitcher & 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.

**ON BEHALF OF THE BOARD :**



.....  
Major S Davis - Trustee

Date: 11 Nov 13

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

I report on the accounts for the year ended 31 March 2013 set out on pages three to seven.

**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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

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.



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

Date: ..... 13/11/2013 .....

**Army Winter Sports Association**

**Statement of Financial Activities  
for the Year Ended 31 March 2013**

	Notes	Year Ended 31.3.13 Unrestricted funds £	Period 22.12.11 to 31.3.12 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		378,496	-
Investment income	2	5,897	-
<b>Total incoming resources</b>		<u>384,393</u>	<u>-</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Clothing and equipment		2,086	-
Web-site costs		6,186	-
Snow and ice		6,907	-
Meeting expenses		492	-
Grants to institutions		30,265	-
Grants to individuals		180,690	-
Membership costs		8,223	-
Officials expenses		639	-
Cocktail party		4,689	-
Chairman's dinner		433	-
<b>Governance costs</b>		<u>8,413</u>	<u>-</u>
<b>Total resources expended</b>		<u>249,023</u>	<u>-</u>
<b>NET INCOMING RESOURCES</b>		<u>135,370</u>	<u>-</u>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets		14,283	-
<b>Net movement in funds</b>		<u>149,653</u>	<u>-</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>149,653</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

**Army Winter Sports Association**

**Balance Sheet  
At 31 March 2013**

	Notes	31.3.13 Unrestricted funds £	31.3.12 Total funds £
<b>FIXED ASSETS</b>			
Investments	4	155,310	-
<b>CURRENT ASSETS</b>			
Debtors	5	10,190	-
Cash at bank		37,023	-
		<u>47,213</u>	<u>-</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(52,870)	-
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(5,657)</u>	<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>149,653</u>	<u>-</u>
<b>NET ASSETS</b>		<u>149,653</u>	<u>-</u>
<b>FUNDS</b>			
Unrestricted funds	7	149,653	-
<b>TOTAL FUNDS</b>		<u>149,653</u>	<u>-</u>

The notes form part of these financial statements

Army Winter Sports Association

Balance Sheet - continued  
At 31 March 2013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

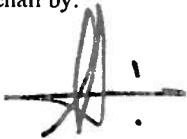
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

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 April 2008).

The financial statements were approved by the Board of Trustees on 21 Oct 13 and were signed on its behalf by:



.....  
Major S Davis - Trustee

The notes form part of these financial statements

**Army Winter Sports Association**

**Notes to the Financial Statements  
for the Year Ended 31 March 2013**

**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**

	Year Ended 31.3.13 £	Period 22.12.11 to 31.3.12 £
Other participating interests	5,804	-
Deposit account interest	93	-
	<u>5,897</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the period ended 31 March 2012 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the period ended 31 March 2012 .

**Army Winter Sports Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2013**

**4. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
Additions	141,027
Revaluations	14,283
At 31 March 2013	<u>155,310</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2013	<u>155,310</u>
At 31 March 2012	<u>-</u>

There were no investment assets outside the UK.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.13 £	31.3.12 £
Other debtors	<u>10,190</u>	<u>-</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.13 £	31.3.12 £
Other creditors	<u>52,870</u>	<u>-</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.12 £	Net movement in funds £	At 31.3.13 £
<b>Unrestricted funds</b>			
General fund	-	149,653	149,653
<b>TOTAL FUNDS</b>	<u>-</u>	<u>149,653</u>	<u>149,653</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	384,393	(249,023)	14,283	149,653
<b>TOTAL FUNDS</b>	<u>384,393</u>	<u>(249,023)</u>	<u>14,283</u>	<u>149,653</u>

**Army Winter Sports Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2013**

	Year Ended 31.3.13 £	Period 22.12.11 to 31.3.12 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	215,721	-
Donations	100,065	-
Grants	25,000	-
Membership fees	31,210	-
Licence fees	6,500	-
	<hr/>	<hr/>
	378,496	-
<b>Investment income</b>		
Other participating interests	5,804	-
Deposit account interest	93	-
	<hr/>	<hr/>
	5,897	-
<b>Total incoming resources</b>	<hr/>	<hr/>
	384,393	-
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Membership costs	8,223	-
Cocktail party	4,689	-
Officials expenses	639	-
Meeting expenses	492	-
Clothing and equipment	2,086	-
Web-site expenses	6,186	-
Snow and ice	6,907	-
Chairman's dinner	433	-
Grants to institutions	30,265	-
Grants to individuals	180,690	-
	<hr/>	<hr/>
	240,610	-
<b>Governance costs</b>		
Postage	110	-
Accountancy	2,040	-
Telephone	498	-
Stationery and office expenses	220	-
Insurance	2,948	-
Mobile internet	60	-
Training costs	237	-
Other costs	2,300	-
	<hr/>	<hr/>
	8,413	-
<b>Total resources expended</b>	<hr/>	<hr/>
	249,023	-

This page does not form part of the statutory financial statements



**Army Winter Sports Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2013**

	Year Ended 31.3.13 £	Period 22.12.11 to 31.3.12 £
<b>Net income</b>	<u>135,370</u>	<u>-</u>

This page does not form part of the statutory financial statements