

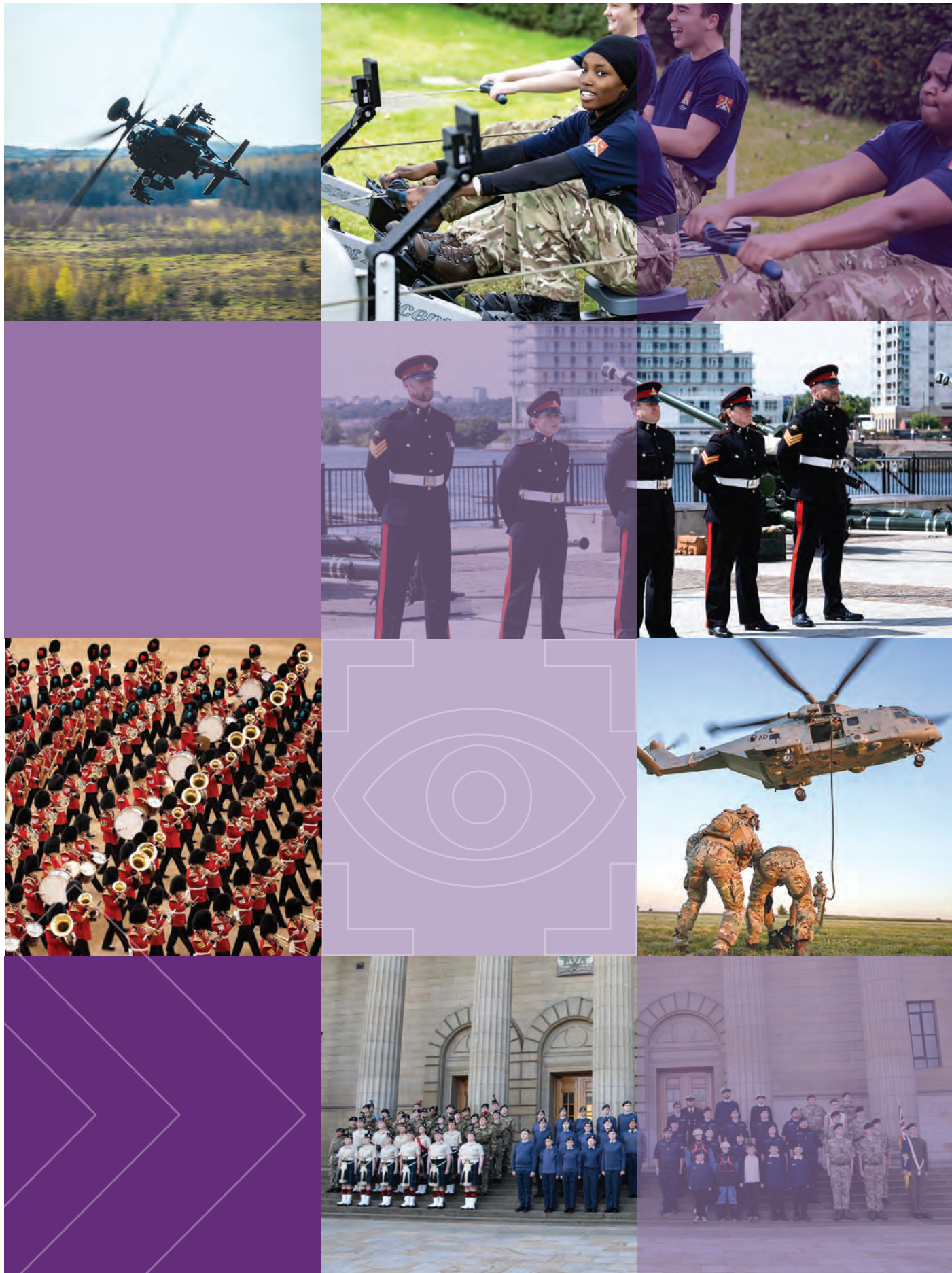


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Supporting the generation and sustainment of Reserve Forces now and tomorrow





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Chair's Foreword

Captain N R V Dorman RD VR RNR
Chair of the Board – Council of Reserve Forces' and Cadets' Associations

This has been a year that has seen the RFCAs navigate both financial pressure, changes in how we manage estate and a continuation of the reform programme that flowed from the Sullivan review. I am delighted to report that the level of support that the RFCAs provide to Defence remains relevant. This was recognised in the Strategic Defence Review (SDR), the National Audit Office (NAO) report, and at the recent Public Accounts Committee (PAC) investigation onto MoD's oversight of the RFCA.

I reflect on the three things that struck me during the last year –the increasing modernisation of our Reserve Forces, MOD's drive to create the RFCA Non-Departmental Public Body (NDPB), and the focused delivery of the Future Defence Infrastructure Service (FDIS). The thirteen RFCAs and the Council of RFCAs, in close liaison with the MOD, have furthered all three over the last 12 months.

Of note is the headway on the creation of the NDPB where progress has been made to ensure that the future model recognises the intrinsic value of the membership. And that the membership must be retained and expanded and that its local knowledge, experience and connections continue to support the Reserves, Cadets and Defence. It is recognised that a bespoke NDPB is now required, and thus a bespoke NDPB is now required to ensure future effective delivery and expansion of the RFCAs outputs.

Although released outside this reporting period, the SDR is a major statement — a major statement of direction for Defence and a clear signal of the challenges and expectations ahead and where for the first time, the RFCAs were mentioned. The SDR formalises a shift in Defence posture that offers real opportunity for us to contribute further; specifically in support of warfighting readiness, greater national resilience, and a whole-of-society approach. On the subject of building society's understanding of what the Armed Forces do and increasing their visibility, the RFCAs are explicitly named noting that:

"The Reserves' Forces and Cadets' Associations will be a valuable organisation in delivering this engagement."

This comment sits alongside commitments to expand the Reserve by 20%, expand the Cadet Forces by 30%, and an increase in visibility of Defence through public engagement. This clearly supports our strategic relevance to Defence's future operating model and the essential value of our membership's ability to effect regional influence and engagement; it reinforces our role in public engagement, youth development and community connection. And it strengthens our position as the trusted enabler in delivering Defence visibility and societal support across all four nations.

While there is no change in direction to what we do, we will be able to connect Society with Defence with even greater credibility and impact in the years ahead.

I would like to thank the membership, executive and MoD for all their hard work and continued support, it is truly appreciated.



Chief Executive's Introduction

Maj Gen (Retd) J H Gordon CB CBE

Chief Executive – Council of Reserve Forces' and Cadets' Associations

In 2024-25, I am pleased to report that we continued with our normal delivery of the three pillars' of management of the reorder to Community Engagement, Volunteer Estate (Reserves and Cadets) support to Defence sponsored cadets, employers and wider community engagement and despite, again being faced by a much tighter budget.

The budgetary pressure arose as a result of the increase to the National Living Wage and 4.5% pay award in 2024. It was much welcomed and appreciated by all, but it had not been budgeted for in our 2024/25 allocation as the pay award was greater than the planning figure we had been told to use. We managed to deliver our specified tasks without asking for additional funds, or forced to make savings, because sensible management of funds meant we had a reserve to fall back on.

Amongst the routine delivery of managing the three pillars, the big ticket item for this year was implementation of the Future Defence Infrastructure Services (FDIS) on the VE, with the contracts going live on 1 August 2024. Mitie, VIVO and VINCI (the FDIS suppliers on the regular estate) became responsible for delivering the Hard Facilities Management (HFM)¹ on the VE in their respective regions. Key to this was all the hard work of our estate staff who, not only hard pressed with the necessary preparation, had also to deliver the daily tasks of managing the VE. There have been the inevitable teething problems associated with a major change, but these are settling. One of the benefits that our estate staff bring is that they know the VE well and the cost of doing business. Hence, on behalf of Defence, we are able to question quotes on the cost of work and ensure Defence is getting value for money (VfM). Regrettably, one of the FDIS suppliers, significantly underestimated the scale of what was required and has not met the

contractual targets. Improvements are being made, slowly, but these targets still are not met after some 8 months into the contract.

The election of the new Government has meant that the 'pause' on classification of, and the merging the 13 RFCAs into a Non Departmental Public Body (NDPB) has been lifted, and it is the MOD's intent to have the necessary legislation to enact this change in the Armed Forces Bill in this Parliament. Much discussion is ongoing, but it is intended that while the new organisation will be a NDPB, it will be a bespoke one that retains the strength of the membership, which has been recognised as so important in connecting Defence to wider society in rebuilding the country's warfighting readiness. We continue to work closely with MOD to deliver this, but also ensuring that the governance of the new organisation is strengthened; one of the weaknesses identified by the Sullivan Review into the RFCAs.

The National Audit Office (NAO) conducted an investigation of the MOD's oversight of the RFCA and published its report 11 March 2025. Of significance for the RFCAs, it identified that we were late delivering our Consolidated Audit for 2020-21 and 2021-22. There were a number of reasons for this, including COVID. As a result we have worked to ensure that our Consolidated Accounts were delivered on time and did so for 2022-23, 2023-24 and 2024 -25. The NAO report also identified that our accounts were not complied in accordance with HM Treasury rules. We will ensure that our 2025-26 Consolidated Accounts meet this requirement. In its concluding remarks, the NAO recommended that the "... MoD must mitigate the remaining legal and financial risks identified in the Sullivan review, whether that is by creating a new NDPB or further strengthening the



current model, to support the evolving role of the reserve forces." As highlighted above we are working closely with the MOD to achieve this.

For interested readers, the NAO report can be seen on line, as well as the Public Accounts Committee hearing with the Permanent Under Secretary for Defence, Assistant Chief of Defence for Reserves and Cadets and CE CRFCA.

There is much detail of what has taken place this year in the report, which I commend to you.

In conclusion, I would like to recognise and thank formally all the RFCA staff for their hard work in all that they do to deliver the best outcomes for the reservist and cadet. In this, we continue to be a nationally coordinated and directed organisation, whose effect is delivered by local people, who know their localities well, for their local communities.

There is much detail in this report, but I would like to highlight:

- » After signing the 10,000th Armed Forces Covenant signing in March 2023, as at March 2024, we are approaching the 13,000th. Gold and Silver Employer Recognition Scheme (ERS) awards also continue to rise - 193 Gold awards made in 2024, bringing the total to over 1,000.
- » The work to deliver the Reserve Estate Optimisation Programme (REOP) continues with £10.8m spent on 74 tasks – creating Joint Cadet Centres (JCC) and the near completion of Army Reserve Centres at Livingston (£2.9m), Dunfermline (£11.35m) and Coleraine (£2.3m).
- » The RFCAs remain pivotal in the delivery of the Cadet Expansion Programme, continuing to employ a School Cadet Engagement Officer (SCEO), whose role it is to engage directly with schools to establishment of new CCFs, and to maintain and sustain existing ones. In the first year of CEP Phase 3+ (this reporting year 2025), the establishment of 12 new CCFs were approved, as well as 5 additional sections to existing CCFs and 7 new school partnerships. Throughout this period, there has remained a healthy interest from schools wishing to establish a CCF; as at 31 March 2025, there were 79 schools in the pipeline, awaiting an opportunity to further engage.

1. HFM is defined as the provision of Planned Maintenance (routine inspection and servicing of assets ensuring all statutory and mandatory obligations are met), Reactive Maintenance (the repair of assets), Planned Preventative Maintenance (additional maintenance to maximise the availability and life cycle of assets) and all injected works up to a value of €5m (incl VAT) per task.

Background & Vision / Values



Background

The Reserve Forces' and Cadets' Association (RFCAs) is a centrally coordinated national body that delivers its outputs locally, by local people, to support the sustainment and generation of Reserve Forces.

The RFCAs purposefully sits outside of the Chains of Command (as an Arm's Length Body) in order to support Defence as an independent 'critical friend'. It is classified as a Central Government non-trading Body with Crown status under the Reserve Forces Act 1996 Part XI and Schedule 4. Currently there are 13 Regional RFCAs, whose boundaries are coterminous with those of the previous Regional Development Agencies (RDA) in England and their devolved equivalents.

The Council RFCAs (CRFCA) is a London-based directorate which co-ordinates all 13 RFCAs. The Chief Executive of the CRFCA is the RFCAs' Accounting Officer through which all funding streams flow. As a community, the RFCAs are a tri-Service organisation who are funded to deliver a number of Defence tasks in line with the 5 Service Level Agreements (SLA) agreed with their principle customers; the MOD (Reserve Forces & Cadets), the three Military Command, and the Defence Infrastructure Organisation (DIO). The RFCAs work in close partnership with the Joint Military Commands (JMCs) and other single Service equivalents.

The RFCAs have three core tasks: Engagement; overseeing and supporting the Defence contract on the Volunteer Estate (VE); and support to the Armed Services' Cadets and Youth. The RFCAs' extensive network of volunteer members, based within communities across the UK, enable the RFCAs to connect to society in a way that the Services and Chains of Command are unable to do. The RFCAs employ some 1010 salaried Crown Servants regionally and 39 centrally. 563 of the regional staff support the Army Cadet Force (ACF) across the UK leaving 486 working from the Regional RFCAs HQs and the London-based directorate. The balance providing Schools expansion roles and operating in direct support to Military Commands.

Separately, an External Scrutiny Team is found from the RFCAs and is tasked to provide Parliament, through the Secretary of State, an annual report on the state of the Reserve Forces.

Vision Characteristics & Values

Vision

To be the essential, effective, and enduring partner that supports Reserves, Cadets and the wider Armed Forces community through the regional delivery of MOD-directed tasks.



RFCAs Characteristics (what defines us?)

- » We are a Central Government Body – with Crown status, set up by statute
- » We have a footprint in all regions across the United Kingdom
- » We are a Joint organisation – supporting the Royal Navy, the British Army and the Royal Air Force's Reserves and Cadets
- » We are driven by service – our Crown Servant employees have decades of military experience
- » We typify the volunteer ethos – our volunteer membership provides an unparalleled breadth of expertise and experience
- » We are a not-for-profit organisation

RFCAs Approach (what we do)

- » We provide advice and give assistance to the Defence Council
- » We support the generation of military Reserve forces
- » We promote the interests of the Armed Forces
- » We are apolitical and conform to the MOD Departmental Plan
- » We provide independent (from the MOD and the chains of command) advice to our RN, Army, RAF partners
- » We supplement government funding of the MOD through income generation from our dependencies
- » The ability to act as a 'cadet conscience' at national and regional level

Functional Pillars

(our Defence tasks)



Engagement

a network of networks

To support the generation of military Reserves, engaging collaboratively with employers, local authorities, education, veteran and youth organisations, and Lieutenancies on behalf of Defence.

This engagement secures the buy-in of multiple organisations to support serving Reservists. It also supports employers through the process of activating and releasing Reservists into service. The RFCAs draw on regional expertise and knowledge, informed analysis, and use bespoke MIS to effect this function.

The Volunteer Estate

stewarding safety, compliance & improvement

To support the generation of military Reserves by overseeing the delivery of a legal, fit-for-purpose estate, optimised for ease of use by Reserves and Cadets; progressively modernised to provide places for Reservists to train, equip, unite and mobilise from.

To act as an intelligent Customer on behalf of the Armed Services, managing the Future Defence Infrastructure Services contacts and by being an informed SME for facilities management on non-complex but widely dispersed properties.

Cadets and Youth

end-to-end development

To support and develop the nation's Youth within a Defence environment (the future sailors, soldiers, aviators and Defence-friendly employers) through the use of RFCAs professional cadet staff and the provision of an integrated administrative and logistic support framework.

To concentrate adult volunteers on delivering the cadet experience by offloading the majority of support tasks to the RFCAs staff and overseeing the provision of an optimised estate and a protective safeguarding environment.

RFCAs Values

(how we behave)

The RFCAs, aligned to the values of the UK Civil Service (Defence), expects the highest standards from its employees in carrying out their business.

- » **Integrity** – we act with honesty and adhere to the highest ethical standards
- » **Respect** – we treat everyone with dignity and respect, valuing diversity and inclusion
- » **Accountability** – we take responsibility for our actions and their impact
- » **Excellence** – we strive for excellence in every aspect of our work and continuously seek improvement
- » **Teamwork** – we collaborate and support each other to achieve common goals



Impact Report



Impact statements

This year's Impact Report highlights the collective impact of RFCA regions across the UK. Key achievements include:

Major Milestones Achieved

Nearly
13,000
Armed Forces
Covenant signings.



Over
1,000
Gold ERS
awards total



£10.8M
invested in Reserve
Estate Optimisation
Programme across
74 tasks

£37.3M
of work completed
across 299 tasks on
the Volunteer Estate



Volunteer Estate Excellence

Successfully implemented FDIS across 5,300 buildings and 2,100 sites from August 2024



£2.9M, £11.4M, and £2.3M for near-completion of Army Reserve Centres at Livingston, Dunfermline, and Coleraine

10 new Joint Cadet Centres delivered in Wales alone

Cadet Expansion Success

12 new CCFs established in first year of CEP Phase 3+



5 additional sections to existing CCFs and 7 new school partnerships

Nearly 50,000 bed-nights of cadet training delivered across RAF Activity Centres

79 schools in pipeline awaiting engagement opportunities

Digital Engagement Growth

5.87M social media impressions (+112.9%)



448,960 engagements (+555.4%)

533,955 video views (+21.7%)

7,135 new followers (+320.9%)



Operational Resilience

Managed budgetary pressures without additional funding requests through prudent financial management



Delivered all three core pillars despite tighter budget constraints



On-time delivery of Consolidated Accounts following NAO recommendations

Engagement

Key Achievements:

Armed Forces Covenant signings continued their upward trajectory with 1,708 new organisations signing during FY24/25.

By year-end, 12,941 organisations had committed to the Covenant, including major signatories such as Activision, Associated British Ports, B&M Retail Ltd, McLaren, National Lottery Heritage Fund and VISA Europe Ltd.

The Defence Employer Recognition Scheme recognised exceptional support for Defence personnel, awarding Gold status to 202 organisations and Silver to 307, demonstrating sustained employer commitment to the Armed Forces community.

193
new
organisations
with Gold

297
new
organisations
with Silver



In November 2024, the annual Connecting Defence with Society Conference brought together key Defence leaders to address modern warfare challenges. Minister for Veterans and People Alistair Carns OBE MC MP delivered the keynote address, emphasising the critical importance of reconnecting Defence with society. Vice-Chief of the Defence Staff General

Dame Sharon Nesmith DCB ADC Gen provided strategic insights on defence agility and the reserves' role in NATO objectives. Former Defence Secretary Lord Robertson concluded by reinforcing the significance of strong community ties, highlighting the RFCA's unique value in enhancing public understanding and support for the Armed Forces.

Digital and Social Media Engagement

The RFCAs demonstrated exceptional digital engagement growth throughout FY24/25, with social media impressions reaching 5,870,697 (^112.9%) and engagements totalling 448,960 (^555.4%). Video content proved particularly effective with 533,955 views (^21.7%), whilst follower growth increased by 7,135 (^320.9%).

Content that performed best included Defence updates, short-form video content under 60 seconds, written case studies, infographics, and personal stories about Cadets, Reservists, and Adult Volunteers. Our communication team successfully employed multi-format

campaigns, with the International Women's Month initiative generating over 5,200 engagements and 5,000 video views.

Innovative approaches included steering away from traditional interview formats towards more engaging content styles, and emphasising personal storytelling which resonated strongly with audiences. Regional content varied across platforms, with cadet profiles, Reservist case studies, and event coverage proving most successful in connecting Defence with local communities.

Volunteer Estate



Throughout FY24/25, RFCAs focused on implementing new Hard Facilities Management commercial arrangements across the Volunteer Estate's 5,300 buildings and 2,100 sites. These arrangements, effective from 1 August 2024, integrated the Volunteer Estate into existing contracts used on the Regular Estate, bringing uniform maintenance standards across Defence's property portfolio.

While this transition is proving more challenging than anticipated, with performance issues still ongoing in March 2025, collaborative working between RFCAs, CRFCA and the three suppliers has enabled steady progress towards resolution. However, delivery in many areas remains challenging and sub-optimal.

Despite managing this significant business transformation, RFCAs delivered a significant works programme at the request of the Single Services, completing £37.344M of work across 299 tasks, demonstrating continued capability to enhance estate provision for Reserves and Cadets.

Seventy-five tasks valued at £10.834M supported the Reserve Estate Optimisation Programme, primarily creating Joint Cadet

Centres. Major achievements included new subunit accommodation at Livingston (£2.992M), near-completion of Army Reserve Centres at Dunfermline (£11.353M) and Coleraine (£2.326M), and initiation of a Defence Collaboration Hub assessment in North-West England.

Regional achievements showcased innovative solutions and sustainable practices. East Anglia successfully relocated a modular building from Stansted to Thetford CTC, enabling 1109 Squadron Air Cadets to relocate while providing additional teaching space. East Midlands' new Cadet Training Centre at Beckingham Camp won 'Sustainable Project of the Year' at the 2024 Graphisoft UK Awards. Greater London's Ashford House received the Green Award for energy efficiency, while Wales delivered ten new Joint Cadet Centres under REOP, representing over £5M investment. Northern Ireland completed significant enhancements at Ballykinler with over 40 new bed spaces, while South East RFCA strengthened its partnership model currently used by the Regular Forces.



Cadets and Youth Update

Introduction

The RFCAs support MOD-sponsored Cadet Forces, which benefit Cadets, Adult Volunteers, the Armed Forces and society. Cadet programmes enhance communication, leadership, resilience, and social skills whilst positively impacting recruitment and retention across the Armed Forces.

Professional Support Staff in the Army Cadet Force

The RFCAs employ around 500 Professional Support Staff supporting the Army Cadet Force at County/Battalion level, providing critical HR and logistical support that allows Adult Volunteers to focus on delivering world-class cadet experiences. School Cadet Engagement Officers mentor school leadership in establishing Combined Cadet Force detachments, working alongside single Service training teams. The University of Northampton's March 2025 study demonstrates that cadet membership provides significant advantages in university applications, apprenticeships and employment opportunities.

RFCAs employ seven staff to manage RAF Activity Centres, delivering nearly 50,000 bed-nights of cadet training across four centres. The Cadet Health Check Team conducted over 30 visits across all MOD-sponsored Cadet Forces during 2025, with their annual report due for submission to the Chief of Defence People in December 2025.

Support to the Cadet Expansion Programme

Throughout FY24/25, RFCAs delivered exceptional support to Cadets and Youth programmes. East Anglia cadets provided life-saving first aid to members of the public, with one cadet receiving a Praiseworthy Action Award. Greater London hosted prestigious competitions including the Elworthy Trophy and Lord Mayor's Cadet Music Competition. Northern Ireland celebrated Bangor Grammar School's Combined Cadet Force 50th Anniversary, while the North of England organised tri-service events with over 1,000 cadets. South East regions maintained 24,723 cadets across five organisations, Wales conducted Lord-Lieutenant Awards, and West Midlands launched a new Trust supporting Shropshire Army Cadet Force. These activities demonstrated the RFCAs' vital role in developing the nation's youth within a Defence environment. This advantage is especially significant for economically disadvantaged youth. The study also found that cadets exhibit better behaviour, increased self-confidence, improved school attendance, and higher educational attainment.

500

Professional Support Staff

6000

Increased cadet numbers (CEP Phase 3)

RFCA Locations

Highland RFCA

Address: Seathwood, 365 Perth Road,
Dundee, DD2 1LX
Phone: 01382 668283
Email: hi-hss@rfca.mod.uk

Northern Ireland RFCA

Address: 25 Windsor Park, Belfast, BT9 6FR
Phone: 028 95 219818
Email: ni-info@rfca.org.uk

North West of England & Isle of Man RFCA

Address: Alt House, Altcar Training Camp,
Hightown, Liverpool, L38 7JD
Phone: 0151 317 9500
Email: nw-info@rfca.mod.uk

West Midland RFCA

Address: Tennial Grange, Tennial Road,
Harborne, Birmingham, B32 2HX
Phone: 0121 427 5221
Email: wm-info@rfca.mod.uk

RFCA for Wales

Address: Centre Block, Maindy Barracks,
Cardiff, CF14 3YE
Phone: 02920 220251
Email: wa-offyandc@rfca.mod.uk

Wessex RFCA

Address: Mount House, Mount Street,
Taunton, Somerset, TA1 3QE
Phone: 01823 259935
Email: wx-offman@rfca.mod.uk

Lowland RFCA

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Email: lo-offman@rfca.mod.uk

North of England RFCA

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Yorkshire and the Humber RFCA

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East Midland RFCA

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East Anglia RFCA

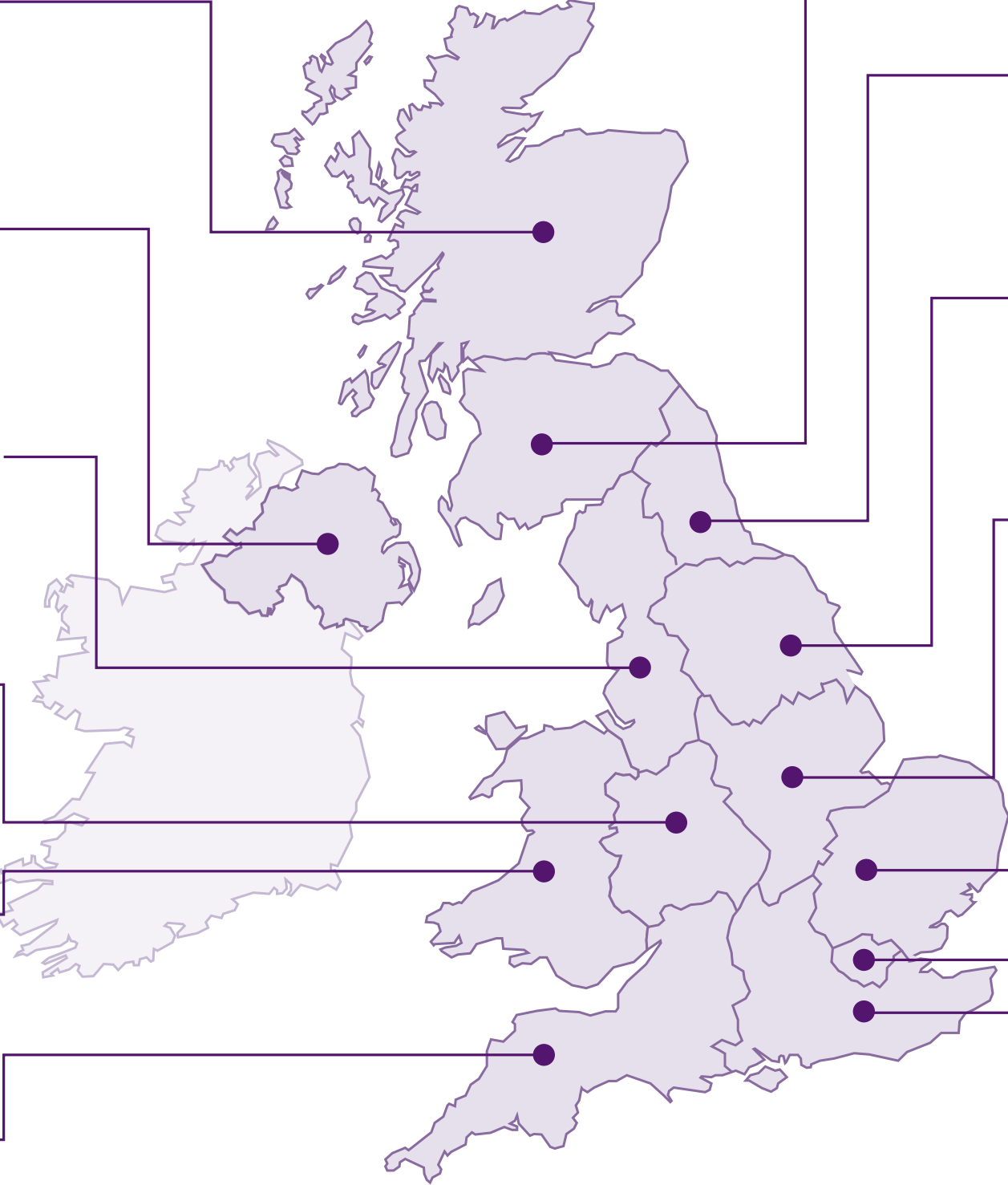
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Greater London RFCA

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London, SW6 3JS
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South East RFCA

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Aldershot, Hants, GU11 2HJ
Phone: 01252 357605
Email: se-offman@rfca.mod.uk



RFCA People

EA RFCA



Colonel Leona Barr-Jones
DL VR ACF

Chief Executive EA RFCA

Leona Barr-Jones commissioned in 1991, postings included MOD People Policy, Defence Diplomacy and International Policy and Planning. As a Reservist Leona served with Cambridge University Officer Training Corps (CUOTC) and at Army Personnel Centre (APC) and volunteering as Cadet Commandant and Colonel Cadets alongside contracts in and around central government and running an Employer Recognition Scheme (ERS) Gold Award business. Leona was appointed CE in October 2023.



Brigadier (Retd) Tim Seal
TD DL VR

Chair EA RFCA

Tim Seal joined the Army Reserves in 1987, his career culminating as Deputy Commander of Home Command and then of 1(UK) Division. Tim is now a Board member for Blind Veterans UK and SSAFA, Honorary Colonel of Cambridgeshire Army Cadet Force and Chair of The Army Rifle Association and the Ulysses Trust. He is His Majesty's Vice Lord-Lieutenant of Cambridgeshire and has been Chair of EA RFCA since March 2023.

EM RFCA



Brigadier (Retd) SC Williams
OBE

Chief Executive EM RFCA

Stuart Williams commissioned in to the Royal Artillery in 1989. He became the Army's SME on Army Cadets and served as both Chief of Staff Army Cadets and then Deputy Commander Cadets. He assumed the role of Chief Executive in March 2022. Additionally he is Royal Artillery Colonel Commandant for UOTCs and Cadets and Honorary Colonel East Midlands Universities OTCs.



Colonel (Retd) F W Hile

Chair EM RFCA

Nick Hile joined the Royal Artillery in 1975. He served in UK, Germany, Northern Ireland and the Middle East. Although not a Reservist, he held staff appointments in the MoD with responsibility for Reserve matters on two occasions, and commanded East Midlands Universities OTC. He joined Nottinghamshire RFCA on retirement in 2012, becoming Chair in 2014 and Chair East Midlands in 2018. He is a Deputy Lieutenant in the County of Nottinghamshire.

GL RFCA



Colonel (Retd) PS Germain
Chief Executive GL RFCA

Peter Germain, an Army officer since 1986, served in key roles, including instructor at Sandhurst, commanding the Prince of Wales' Own Regiment, and leading the British jungle training unit in Belize. He held staff roles in the Pentagon, Afghanistan, and NATO before becoming Chief Executive in 2019.



Air Vice-Marshal RTI Munro
CB CBE TD VR DL
Chair GLRFCA

Ranald Munro has 38 years of service in both the Parachute Regiment and RAF, achieving the rank of Major General. He served as Deputy Commander Land Forces and Assistant Chief of Defence Staff and is currently Commandant General of the Royal Auxiliary Air Force. He is also a barrister and General Counsel.

HI RFCA



Brigadier (Retd) M P Dodson
MBE DL
Chief Executive HI RFCA

Mark Dodson commissioned into the Gordon Highlanders in 1979 and commanded The Highlanders from 1998-2000. His 36-year career spanned various international postings. He has been Chief Executive of Highland RFCA since 2015.



Wing Commander Dr David Caddick
MBE PhD VR JP PHD
Chair HI RFCA

David Caddick is a former university lecturer and organisational development consultant and has been a part-time member of the RAF Reserve since 2007. He has over 39 years combined regular and reserve service in a wide variety of operational, ceremonial, command and staff appointments in the UK and overseas.

LO RFCA



Colonel (Retd) HE Shields
MBE DL
Chief Executive LO RFCA

Ted served in the infantry around the world, his last years of service in Afghanistan, Jordan and Iraq. He was appointed Lowland's Chief Executive in 2020.



Air Commodore J E Linter
OBE
Chair LO RFCA

James Linter joined the RAF in 1988. His flying career was on the Tornado at Lossiemouth and on combat ops. Finishing as Air Attaché in Washington, he was appointed Secretary of the New Club, Edinburgh in 2021 and transferred to the RAF Reserve. He has chaired the Board since 2024.

NE RFCA



**Brigadier (Retd)
PJA Baker OBE**
Chief Executive NE RFCA

In a 34 year career in the Regular Army Paul Baker initially specialised in combat logistics, serving in airborne, commando and armoured brigades. Latterly he majored on strategic planning, tri-Service and multinational operations. His service overseas included being Deputy Commander British Forces and Commander Joint Force Support Afghanistan and his last appointment was as Defence Attaché Baghdad. He has been Chief Executive since September 2016.



**Colonel (Retd)
G Straughan OBE TD**
Chair NE RFCA

Gordon Straughan joined the TA in 1985, commissioned at Sandhurst, and later served as Deputy Commander 15 Brigade. He was awarded the OBE in 2010 for his services to the Territorial Army. His civilian career spanned senior roles in the NHS, and he has been Chair of NE RFCA since 2018.

NI RFCA



**Brigadier (Retd)
MB Murdoch MBE**
Chief Executive NI RFCA

Mike Murdoch joined the Royal Irish Rangers in 1990 and served in various regimental, joint and multinational posts, including being attached to the Royal Marines for 5 years and the US military in the Republic of Korea. His last appointment was the British Defence Attaché to the Republic of Korea.



**Commodore M Quinn FCIS,
FCG, FIoD**
Chair NI RFCA

Martin joined the Royal Navy in the early 1980's as a Weapons Engineer. He served on various surface and sub-surface warships and numerous roles in Northern Ireland. He transferred to Reserve Service in 2003 rising to be Commander Maritime Reserves. His last appointment was in the MOD as Head Reserves. He assumed the Chairship of Northern Ireland RFCA in May 2025.

NW RFCA



Mr C Wilson DL
Chief Executive NW RFCA

Chance commissioned into The 2nd Royal Tank Regiment in 1982, serving in BAOR, US, UK and Northern Ireland. His civilian career included Chief Executive and Chief Operating Officer roles in three FTSE 500 businesses spanning the UK and Middle East. He was appointed Chief Executive of North West RFCA in February 2025 and is a Deputy Lieutenant in Cheshire.



**Brigadier (Retd) T N
O'Brien CBE TD VR DL**
Chair NW RFCA

Tom O'Brien joined the TA in 1976 and held senior Army roles, including Director of Army Reserves. His civilian career includes board-level roles in technology and consulting. He was appointed NW RFCA Chair in 2021.

SE RFCA



**Colonel (Retd)
PT Crowley MBE DL**
Chief Executive SE RFCA

Patrick Crowley was commissioned into the Queen's Regiment in 1980, serving globally. He commanded the 3rd Battalion of The Princess of Wales's Royal Regiment and became Chief Executive in 2014, overseeing RFCA business across nine counties.



**Brigadier (Retd)
P Gilbert QVRM TD DL VR**
Chair SE RFCA

Peter Gilbert served in both the Royal Artillery and Royal Army Medical Corps, commanding two units and deploying to Iraq and Afghanistan. He has been Chair of SERFCA since March 2024.

WA RFCA



**Colonel (Retd)
DC Morgan OBE**
Chief Executive WA RFCA

Dominic Morgan joined the Army in 1988. He has had extensive experience with the Regular, Reserve and Cadet Forces and various operational and strategic roles within the Army and broader Defence. His last appointment in regular service was as the British Defence Attaché to Poland. He was appointed as Chief Executive RFCA for Wales in 2021 and is responsible for delivering the RFCA's outputs in Wales in support of its Service Level Agreements with Defence.



**Brigadier (Retd)
R Wardle OBE DL**
Chair WA RFCA

Russ Wardle joined the Army in 1977 and went on to command the 1st Battalion, Royal Regiment of Wales. As a Brigadier, he commanded 160 (Wales) Brigade and later the NATO Training Team in Iraq. He finished his regular service as the Deputy Director Plans at US Central Command in Florida. Presently he is the CEO of a cyber-security consultancy and, as an Honorary Colonel of both Reserves and Cadets, he maintains a keen interest in Regimental, Reserves' and Cadets' matters across Wales.

WM RFCA



**Brigadier (Retd)
AD Moffat OBE**
Chief Executive WM RFCA

Andy Moffat was initially a Cadetship officer at Keele University sponsored by the Royal Anglian regiment. He subsequently served with the Royal Logistic Corps from 1993 until 2023, where upon he worked in the Financial Services sector. Andy enjoyed a wide range of service including operational tours in the Balkans, Sierra Leone, with the UN and in Iraq and Afghanistan. He was appointed West Midlands Chief Executive in August 2025.



Colonel FS Acton VR
Chair WM RFCA

Francis Acton held a short service commission in the Grenadier Guards, before transferring to the Army Reserve where he commanded a Yeomanry Regiment and held senior posts in Wales and Army HQ. Francis now combines his Reserve service with running the family's rural estate at Acton Scott, and as a Trustee of several charities including the Shropshire Regimental Museum. Francis took up Chairmanship of WM in June 2025.

WX RFCA



**Brigadier (Retd)
NR Holmes MBE**
Chief Executive WX RFCA

Neville Holmes commissioned into the Devonshire and Dorset Regiment in 1995 and served globally, including in Afghanistan. He led the military's COVID-19 response in the South West and now manages Wessex RFCA.



**Major (Retd)
R Wharton TD* VR**
Chair WX RFCA

Robert Wharton has served as a yeoman since 1973. He is a solicitor and founder of a commercial mediation service. He joined WX RFCA in 2018 and became Chair in September 2023.

YH RFCA



Colonel JK Wright
Chief Executive YH RFCA

Jason Wright, a former infantry officer, joined The Green Howards in 1989. Over his 27-year career, he held various joint Army roles before becoming Chief Executive of YH RFCA in 2016.



**Colonel
D I Fuller OBE MNM DL**
Chair YH RFCA

David Fuller has dedicated over 50 years to the cadet forces, serving in several senior appointments, including Commandant of Humberside & South Yorkshire ACF, and Regional Colonel Cadets. Prior to his appointment as Chair, he served as Vice-Chair Cadet for 10 years. Alongside this, he has built a lifelong career in the maritime field—including seagoing, government service and now runs his own marine survey company.

**Air Chief Marshal (Retd)
S W Peach KG GBE KCB DL**
President Council of RFCAs

The Rt Hon The Lord de Mauley TD
Chair Council RFCAs

Captain N R V Dorman RD VR RNR
Board Chair Council of RFCAs

Vice Chairs of Council

**Captain
A S Cowan RD RNR**

**Major General (Retd)
S F N Lalor CB TD**

**Colonel (Retd)
P Jobbins OBE GM RD MSc**
(retired Nov 22) succeeded by

**Group Captain
D C Coombs OBE**

Brigadier (Retd) G M Salzano MBE
Vice-Chair Council of RFCAs

Council Secretariat

Major General J H Gordon CB CBE
Chief Executive

Brigadier A Fraser-Hitchen DL VR FCIPD
Chief Operating Officer

P Gilbert FCCA
Chief Finance Officer

Mr N Jackson
Director Engagement

Mr P Wallace CEng MICE MInstRE
Director Volunteer Estate

Colonel (Retd) S J Plant MBE
Director Cadets and Youth

Mrs J Craig
Head People

Mr D Oyenola
Secretary Pension Scheme



Annexes

Sustainability

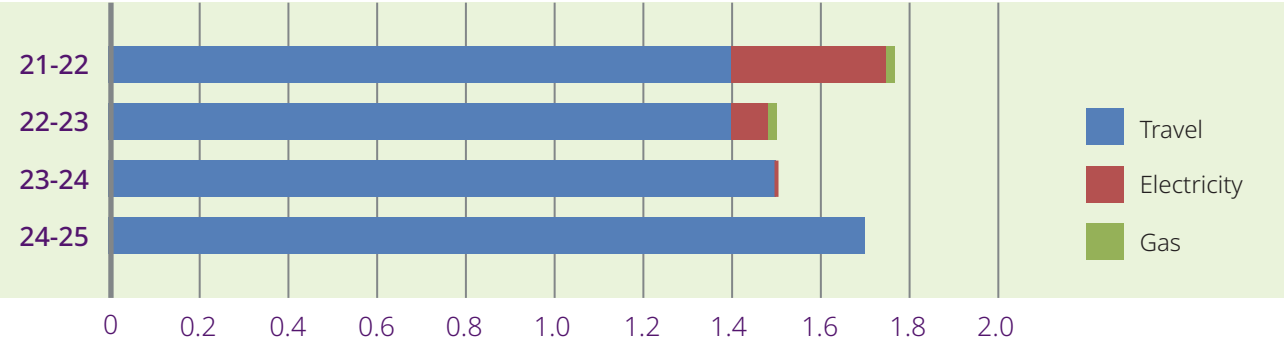
RFCA Sustainability Report for the Year ended 31 March 2025

Sustainability Reporting was introduced in FY12/13 in order to meet the public sector requirements of the Financial Reporting Manual, following the guidance laid down in HM Treasury Sustainability Reporting and Greening Government Commitments. It is intended to show transparency, consistency for comparative purposes and accuracy. Currently some of the required information is not separately collected and collated and estimates

have been used. In such cases, separate cost codes will be required in future years in order to improve accuracy. Cadet support vehicle mileages are forwarded to the Army for data collection and emissions reporting, whilst most utilities consumption is captured and reported by DIO, who manage the majority of the utilities contracts. The figures in the Sustainability Report are used to monitor RFCA performance only.

Greenhouse Gas Emissions		FY21/22	FY22/23	FY23/24	FY24/25
Non-Financial Indicators (1000 tCO ₂ e)	Total gross emissions	2	1	2	2
	Total net emissions	-	-	-	-
	Gross emissions Scope 1 direct	1.4	1.4	1.5	1.7
	Gross emissions Scope 2 & 3	-	-	-	-
Related Energy Consumption (million kWh)	Electricity: Non-renewable	0.7	0.2	0.0	0.0
	Electricity: Renewable	-	-	-	-
	Gas	0.1	0.1	0.0	0.0
	LPG	-	-	-	-
	Other	-	-	-	-
Financial Indicators (£million)	Expenditure on energy	0.1	-0.4	0.5	0.5
	CRC Licence expenditure	-	-	-	-
	Expenditure on accredited offset	-	-	-	-
	Expenditure on official business travel	0.1	0.4	0.3	0.2

Emissions Graph



Remuneration Report

Financial position, in-year pressures and planning round measures were continually reported and formally reported and updated to Chief Executives four monthly at the Executive Board (XB), to Finance Officers quarterly at the Finance Review Meetings (FRM) and to Heads of Estates in their quarterly meetings. Chief Executives also attend the Triannual Customer Reviews (TCR) with the single Services and MOD.

Sickness Absence

During FY24/25, the days lost through long-term sickness were 5,191.50 days and short-term sickness were 1,152.50 days, being the equivalent of 6.2 days per employee. In comparison with the national average within the public sector, the RFCA sickness absence rate was 3.12% days lost as opposed to 5.7 days per worker nationally (Labour Force Survey – Office for National Statistics) and 3.6% for the UK Public Sector. The RFCA rate compares favourably with the Civil Service average of 8.1 days per worker and Defence sector average of 6.5 days per worker.

Salaries and Pension Entitlements

The Council of Reserve Forces' and Cadets' Associations (CRFCA) Pension Scheme ("the Scheme") provides benefits that are defined in relation to pensionable salary and length of Scheme membership to eligible RFCA employees at retirement; or to their spouses and/or dependant, in the event of death before or after retirement. The Scheme is a Public Service Pension Scheme established by a Trust Deed. It consists of a Trust Fund set up independently of the RFCAs, and financed by contributions from both employees and the RFCAs (the Employers).

The Trustees of the Scheme have overall responsibility for the management and administration of the Scheme in line with the Trust Deed and Rules. It is their duty to ensure that member interests are protected, and that the Scheme has sufficient funds to meet the cost of the benefits it is committed to providing. The recently concluded triennial actuarial valuation of the Scheme as at 1 August 2024 revealed that the Scheme's funding level on the Statutory Funding Objective basis was 125%, equivalent to a surplus of £30.5m. This compares to a funding level of 113% at the 1 August 2021 valuation date.



Salaries and Pension Entitlements

The salary and pension entitlements of the most senior members of the RFCAs are shown below.

Directors:	Annual Emoluments: Salary and allowances Performance Pay/Bonuses FY2024/25 (£'000)	Non-cash benefits: Benefits in kind e.g. Company car FY2024/25 (£'000)	Real increase in Pension and related lump sum at age 60: FY2024/25 (£'000)	Value of accrued Pension and lump sum at the end of the reporting year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the beginning of the reporting year: FY2024/25 (£'000)	Real increase in the cash equivalent transfer value during the year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the end of the reporting year: FY2024/25 (£'000)
Major General (Retd) JH Gordon CB CBE Council of RFCAs Appointed: 01/09/2016	120-125 --- 10-15	4.8	-	-	-	-	-
Brigadier (Retd) MP Dodson MBE Highland RFCA Appointed 11/05/2015	75-80 --- 0-5	9.3	-	-	-	-	-
Colonel (Retd) H E Shields MBE DL Lowland RFCA Appointed: 04/05/2020	70-75 --- 0-5	10.5	-	PEN 15-20 LS 25-30	96	37	133
Brigadier (Retd) PJ Baker OBE North of England RFCA Appointed: 15/08/2016	70-75 --- 0-5	12.4	-	PEN 10-15 LS 20-25 Age 66	174	79	254
Colonel (Retd) JK Wright Yorkshire & The Humber RFCA Appointed: 25/04/2016	75-80 --- 0-5	2.8	-	FSP 0-5 CP 25-30 LS 40-45	FS 32 CP 160	43	FS 34 CP 201
Colonel (Retd) M C Underhill OBE North West of England & Isle of Man RFCA Appointed: 08/04/2013	90-95 --- 0-5	7.8	-	FSP 5-10 CP 10-15 LS 30-35 Age 67	244	82	319
Mr C Wilson North West of England & Isle of Man RFCA Appointed: 01/03/2025	10-15 --- 0	-	-	CP 5-10 LS 15-20	-	-	49
Colonel (Retd) D C Morgan OBE Wales RFCA Appointed: 01/07/2021	70-75 --- 0-5	0.0	-	CP 20-25 LS 30-35	66	33	99
Colonel (Retd) R L Maybery QGM West Midland RFCA Appointed: 13/12/2017	25-30 --- 0-5	4.4	-	CP 10-15 LS 15-20	154	41	154

Chief Executives:	Annual Emoluments: Salary and allowances Performance Pay/Bonuses FY2024/25 (£'000)	Non-cash benefits: Benefits in kind e.g. Company car FY2024/25 (£'000)	Real increase in Pension and related lump sum at age 60: FY2024/25 (£'000)	Value of accrued Pension and lump sum at the end of the reporting year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the beginning of the reporting year: FY2024/25 (£'000)	Real increase in the cash equivalent transfer value during the year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the end of the reporting year: FY2024/25 (£'000)
Colonel (Retd) R Hopkins West Midland RFCA Appointed: 07/09/2024	40-45 --- 0-5	0.9	-	CP 35-30 LS 40-45	-	-	11
Brigadier (Retd) S C Williams OBE East Midland RFCA Appointed: 23/02/2022	70-75 --- 0-5	2.1	-	CP 20-25 LS 35-40	53	31	84
Brigadier (Retd) N Holmes MBE Wessex RFCA Appointed: 08/01/2024	70-75 --- 0-5	2.7	-	CP 20-25 LS 25-30	4	25	29
Colonel (ACF) L I Barr-Jones DL East Anglia RFCA Appointed: 18/09/2023	75-80 --- 0-5	10.6	-	PEN 15-20 LS 25-30	13	28	40
Colonel (Retd) P S Germain Greater London RFCA Appointed: 01/05/2019	75-80 --- 0-5	3.7	-	PEN 20-25 LS 30-35	134	42	176
Colonel (Retd) P T Crowley MBE DL South East RFCA Appointed: 01/02/2014	75-80 --- 0-5	6.8	-	FSP 0-5 CP 15-20 LS 35-40 Age 66	242	64	306
Brigadier (Retd) M B Murdoch MBE Northern Ireland RFCA Appointed: 10/10/2022	75-80 --- 0-5	0.1	-	PEN 20-25 LS 30-35	36	30	66
Brigadier A Fraser-Hitchen DL Council of RFCA Appointed: 05/12/2022	75-80 --- 0-5	-	-	-	33	-	-
Mr G R Bushell Council of RFCA Appointed: 01/06/2009 Left: 30/04/2024	5-10 --- 0-5	-	-	FSP 10-15 CP 10-15 LS 40-45	FS 196 CP 205	21	FS 190 CP 233

Salaries and Pension Entitlements

The salary and pension entitlements of the most senior members of the RFCAs are shown below.

Directors:	Annual Emoluments: Salary and allowances Performance Pay/Bonuses FY2024/25 (£'000)	Non-cash benefits: Benefits in kind e.g. Company car FY2024/25 (£'000)	Real increase in Pension and related lump sum at age 60: FY2024/25 (£'000)	Value of accrued Pension and lump sum at age 60 at the end of the reporting year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the beginning of the reporting year: FY2024/25 (£'000)	Real increase in the cash equivalent transfer value during the year: FY2024/25 (£'000)	Value of the cash equivalent transfer value at the end of the reporting year: FY2024/25 (£'000)
Mr S Plant MBE Council of RFCA Appointed: 15/04/2024	70-75 --- 0-5	-	-	CP 20-25 LS 35-40	-	-	24
Mr N R A Jackson Council of RFCA-DRM Appointed: 01/10/2017	75-80 --- 0-5	-	-	CP 25-30 LS 45-50	183	45	228
Mr P J Wallace Council of RFCA Appointed: 04/01/2021	60-75 --- 0-5	-	-	CP 25-30 LS 45-50	66	31	97
Mrs L S Richards Council of RFCA Appointed: 31/05/2022 Left: 31/07/2024	25-30 --- 0-5	-	-	CP 0-5 LS 5-10	43	27	69
Mr P A Gilbert FCCA Council of RFCA Appointed: 01/08/2024	55-60 --- 0-5	-	-	CP 20-25 LS 30-35	-	-	18





Disclosure of exit packages

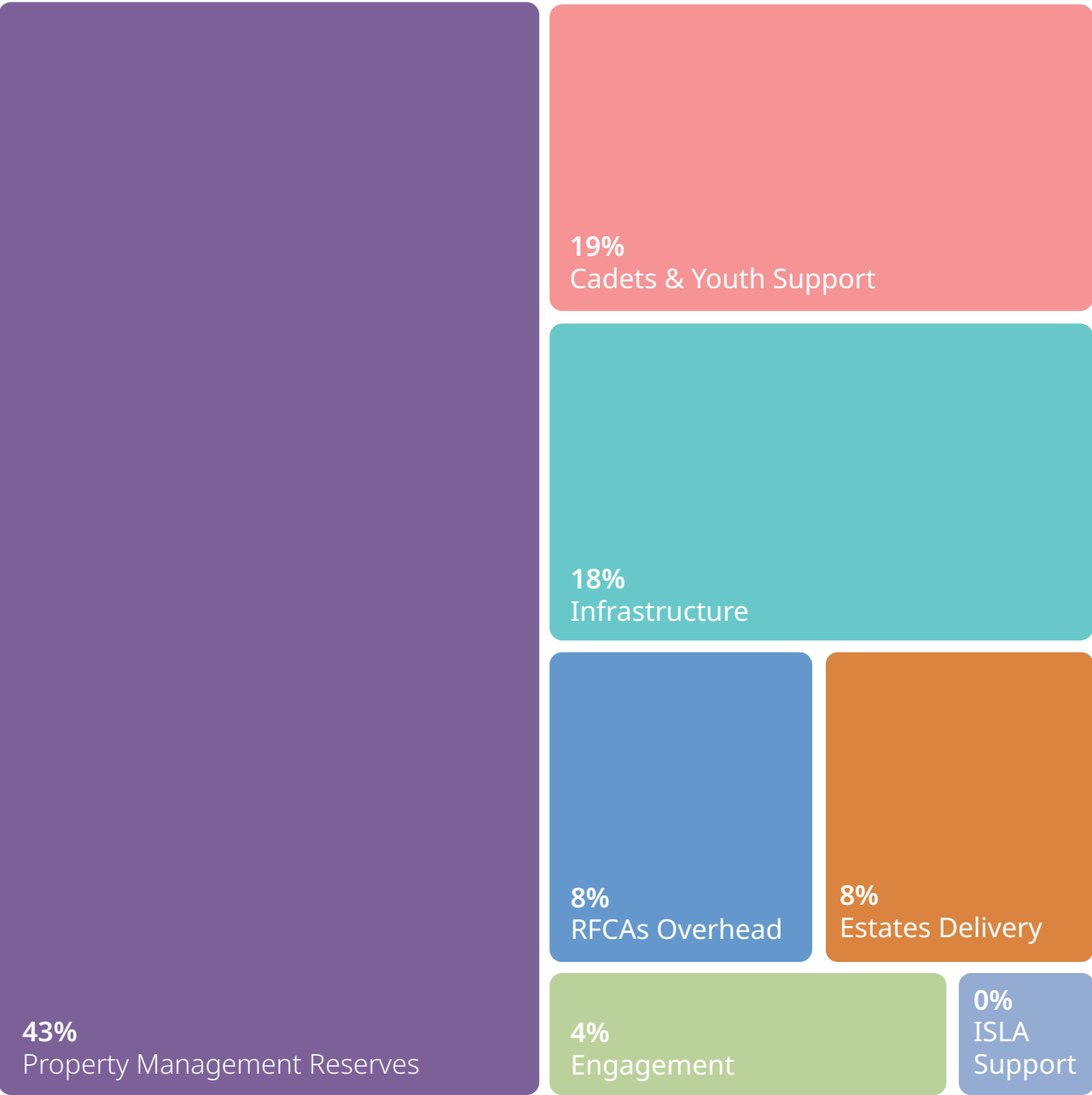
The following table details the number and cost of exit packages for the RFCAs. This includes payments under the Civil Service Compensation Scheme (CSCS), payments under any other compensation schemes where applicable and any other payments made (special severance payments).

Exit Package Cost	Number of Compulsory Redundancies		Number of Other Departures Agreed		Total Number of Exit Packages by Cost Band	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
<£10,000	1	-	-	-	1	-
£10,000 - £25,000	2	-	-	-	2	-
£25,000 - £50,000	1	-	-	-	1	-
£50,000 - £100,000	-	-	-	-	-	-
£100,000 - £150,000	-	-	-	-	-	-
£150,000 - £200,000	-	-	-	-	-	-
Total Number of Exit Packages	4	-	-	-	4	-
	£000	£000	£000	£000	£000	£000
Total Resource Cost	£74	£0	£0	£0	£74	£0

FY24-25

Accounts Consolidated Expenditure of RFCAs

Consolidated Expenditure of RFCAs for Year Ended 31 March 2025
(including Funded Outputs and expenditure from RGI)



The total expenditure for the year ended 31 March 2025 was £145.6M, down 13% from the previous FY. Funding income totalled £136.8M and RGI totalled £15.2M which resulted in an excess of income over expenditure of £6.4M.

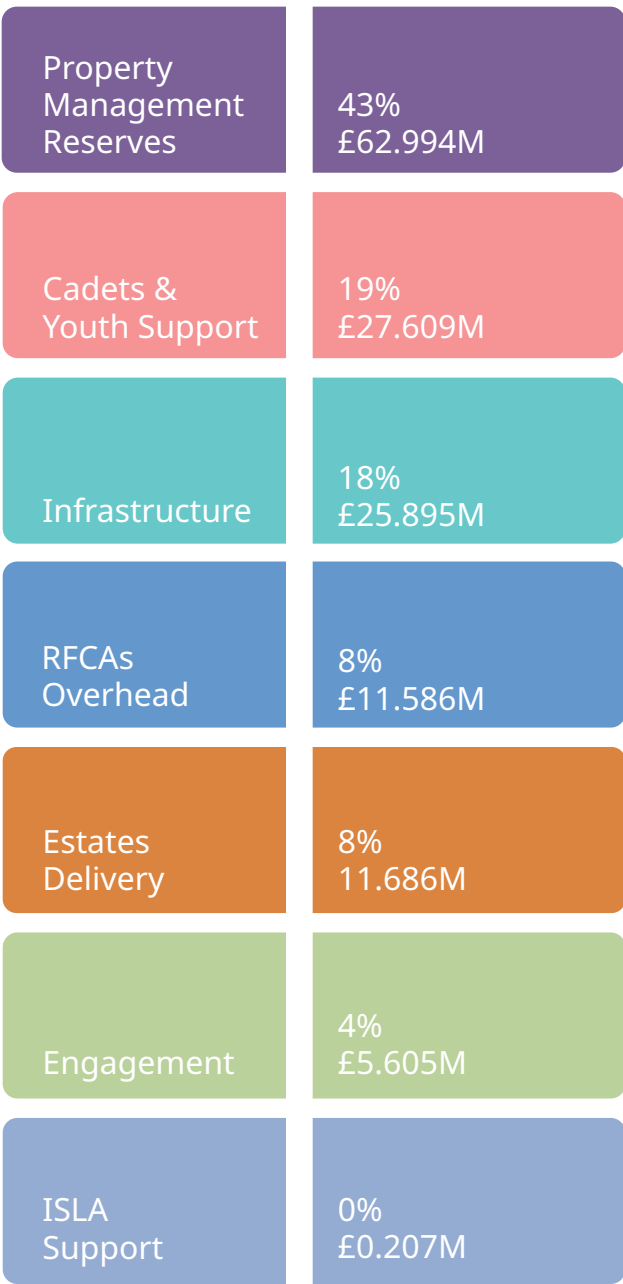
Of the £145.6M spend, £88.9M was spent on the reserve and cadet estate and infrastructure, £27.8M was spent on support towards the ACF, Army Reserve, RAuxAF and WIS Living Accommodation, £5.6M was spent on employer support and engagement, £11.7M was spent on estate delivery and the remaining £11.6M (8%) was spent on RFCAs' overheads. Staff costs and recruiting saw rises in accordance with inflation and

increases in manpower, however significant savings were again made in IT and Administration to offset this in part. Estate funding was again supplemented in-year by RGI to the sum of £3.0M.

RGI was also used in year to supplement recruiting/ engagement funding (£0.2M), Reserve and Cadet grants (£0.4M), administration (largely legal fees) (£0.1M) and subletting costs (£2.6M).

Further details of the outputs delivered within this expenditure can be found under FY2024/25 achievements.

Total Expenditure £145.583M



What this covers in the accounts

The Estates Management and Capital Expenditure costs (Hard FM) attributed to the Reserves VE.

The Staff, Administration, IT and Comms, and Transport and Movement costs of ACF support staff along with the ACF Consolidated and Travel grant, Band grant, RAuxAF Admin and PR grant and Recruiting Support expenditure.

The Infrastructure costs (Soft FM) attributed to the Reserves VE and Cadets Volunteer Estate.

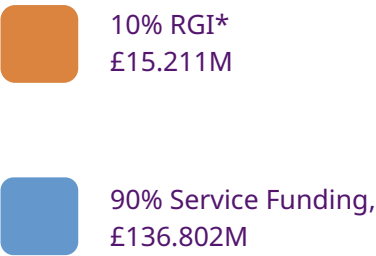
The Staff, Administration, IT and Comms, Transport and Movement, and HR Support costs related to the delivery of RFCA outputs (including the admin costs of CRFCA – CRFCA Payment) along with the Hard and Soft FM costs of RFCA offices/buildings.

The Staff, Administration, IT and Comms, Transport and Movement, and HR Support costs related to the delivery of the above five Estates related delivery areas.

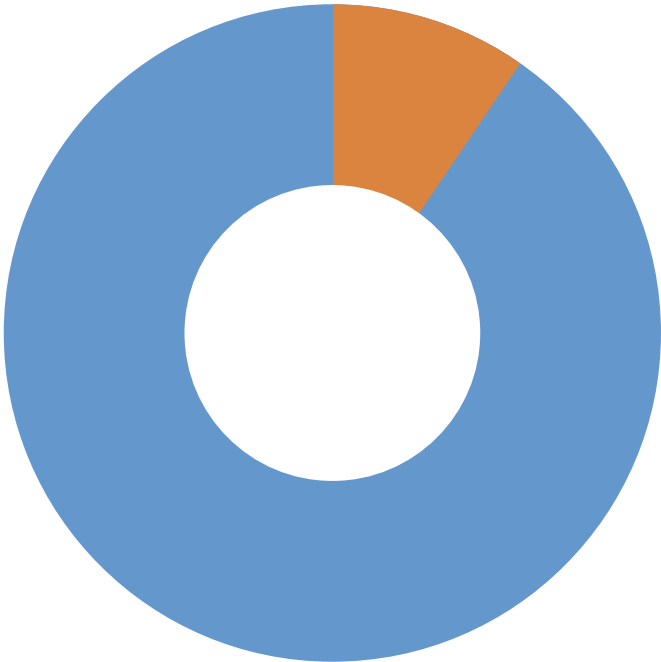
The Staff, Administration, IT and Comms, Transport and Movement, and HR Support costs related to the delivery of Employer Engagement activities along with the costs of these EE (DRM) activities.

The project costs of works on Injured Servicemens' living accommodation (detailed in the account as Payments to Welfare Association).

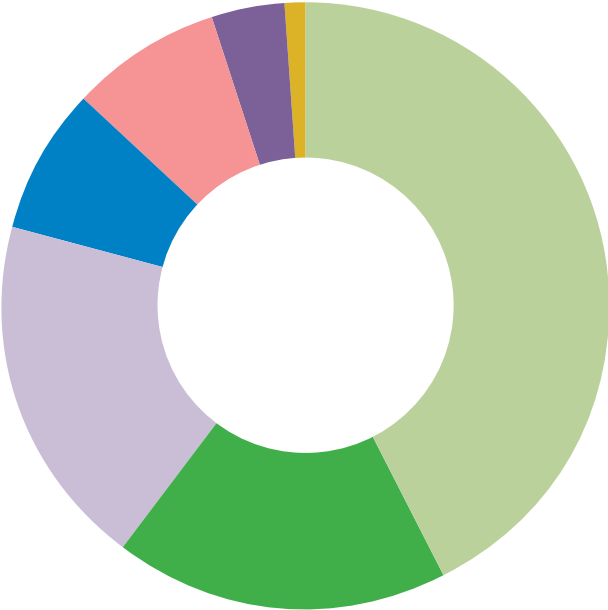
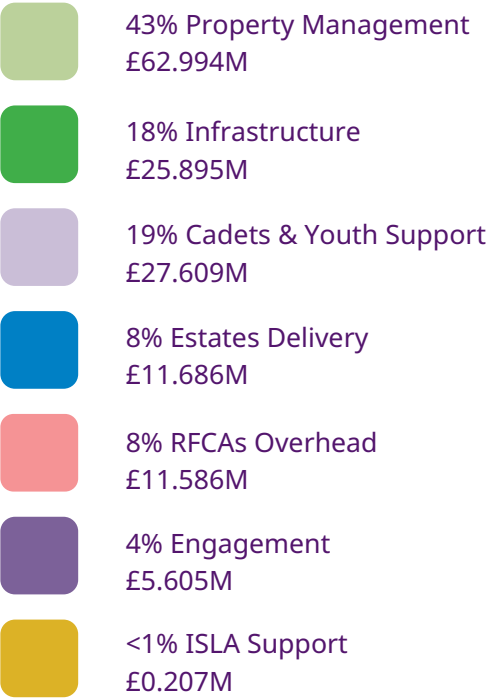
2024/2025 Income Breakdown



*RGI Adjusted for actual
vehicle sales gain/loss



RFCA Expenditure 2024/25





Consolidated Financial Statements for the year ended 31 March 2025



Reserve Forces' and Cadets' Association

Consolidated Financial Statements

For the Year Ended 31 March 2025

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

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**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Information

Association Headquarters

Council of RFCAs
Holderness House
51-61 Clifton Street
London
EC2A 4EY

Bankers

Lloyds Bank TSB
Cox's & King's
PO Box 1190
7 Pall Mall
London
SW1Y 5NS

Auditor

Clive Owen LLP
Chartered Accountants and Statutory Auditors
Oak Tree House
Harwood Road
Northminster Business Park
Upper Poppleton
York
YO26 6QU

Senior Statutory Auditor

Phillipa Symington ACA CA(SA)

Top Level Budget Holders

Reserve Forces & Cadets
Floor 6, Zone A
MOD Main Building
Whitehall
London
SW1A 2HB

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Independent Auditor's Report

We have audited the financial statements of Reserve Forces' and Cadets' Association for the year ended 31 March 2025 on pages 6 to 18 in accordance with the RFCA Financial Standing Instructions. These financial statements comprise the Balance Sheet, the Income and Expenditure Account and the related notes and have been prepared under the historical cost convention and the accounting policies set out therein.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of affairs of the Association as at 31 March 2025 and of its income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with the RFCA Financial Standing Instructions and based on the RFCA model accounts. Further detail is provided in Note 1.12 on page 11; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) issued by the Auditing Practices Board. We are independent of the Association 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.

Conclusion relating to going concern

In auditing the financial statements we have concluded that the Chairman and Chief Executive's 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 association'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 Chairman and Chief Executive with respect to going concern are described in the relevant sections of this report.

Matters in which we are required to report by exception

We have nothing to report in respect of the following matters:

- 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
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report (Continued)

Other Matters

We draw attention to the fact that the financial statements have been prepared in accordance with the RFCA Financial Standing Instructions and based on the RFCA model accounts, which is applicable to the entity's circumstances. As a result of following these instructions, the financial statements are not aligned with the Government Financial Reporting Manual (FReM). Our opinion is not modified in respect of this matter.

Respective Responsibilities of Chairman, Chief Executive and Auditor

The Chairman and Chief Executive are responsible for the preparation of the financial statements and the regularity and propriety of the public finances in accordance with applicable law and the requirements of the Financial Standing Instructions.

They 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 they determine necessary to enable to preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chairman and Chief Executive are responsible for assessing the association'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 there is an intention to cease operations, or have no realistic alternative but to do so.

Auditors 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 and error, and to issue a Report of the 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 the users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud. Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Association.
- We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. We determined the most significant of these to be legislation, taxation legislation, health & safety, and employment law.
- Enquiry of the Chairman, Chief Executive and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of board minutes and correspondence with regulators.
- Enquiry of the Chairman, Chief Executive and management as to areas of the financial statements susceptible to fraud and how these risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Independent Auditor's Report (Continued)

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the requirements of the Financial Standing Instructions. We also report to you if, in our opinion, the Association has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only the Chairman and Chief Executive's report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the Council of RFCAs, as a body. Our audit work has been undertaken so that we might state to the Council of RFCAs, those matters we are required to state to them in an auditor's 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 Council of RFCAs as a body, for our audit work, for this report, or for the opinions we have formed.

Phillipa Symington

.....
Phillipa Symington ACA CA(SA) (Senior Statutory Auditor)
for and on behalf of Clive Owen LLP
Chartered Accountants & Statutory Auditors
Oak Tree House
Harwood Road
Northminster Business Park
Upper Poppleton
York
YO26 6QU

14 May 2026

.....
Date

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

CHAIRMAN'S AND CHIEF EXECUTIVE'S REPORT

Statement of Chairman's and Chief Executive's Responsibilities

The Chairman, representing the Association, and the Chief Executive are responsible for ensuring the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the requirements of the Financial Standing Instructions. They are responsible for ensuring the assets of the Association are safeguarded and for ensuring reasonable steps are taken concerning the prevention and detection of fraud and other irregularities.



Chairman

12/5/26

Date



Chief Executive

12/5/26

Date

Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025

Consolidated Income & Expenditure Account

		2025		2024	
	Note	£	£	£	£
<u>Income</u>					
Funding via Council of RFCAs	2	138,682,063		144,479,806	
Funding received direct from funders	2	-		-	
Receipts generated by the RFCAs	2	14,354,702		14,424,024	
Total income			153,036,765		158,903,830
<u>Expenditure</u>					
Estates Management					
Statutory & Mandatory		10,952,969		20,058,236	
Planned Maintenance		1,985,799		1,944,535	
Reactive Maintenance		5,271,548		14,089,426	
Incidental Work		728,877		799,449	
Life Cycle Replacement	-	479,084		852,529	
Condition Grade Improvement		1,825,991		2,673,210	
Injections / Projects RDEL and MNW		6,462,877		8,775,020	
Works in Aid of Disposal		9,954		6,867	
Prof Fees / Ext Assistance		31,356		32,099	
Sub total			26,790,286		49,231,371
Capital Expenditure					
Land & Buildings		4,386,067		10,235,985	
Purchase of Vehicles		-		-	
Assets in the Course of Construction		32,974,478		27,362,926	
Sub total			37,360,545		37,598,911
Staff Costs					
	3				
LE NI Civ Staff Pay		30,840,703		29,572,203	
UK NI Civ ERNIC		3,199,698		3,016,263	
LE Civ Ind Staff Pay		1,256,404		1,262,403	
UK Ind Civ ERNIC		97,526		96,186	
Non PCSPS Pens Payments		3,733,798		3,482,358	
Redundancy Payments		46,567		-	
Sub total			39,174,697		37,429,413

Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025

Consolidated Income & Expenditure Account (Continued)

	Note	2025	2024
		£	£
Infrastructure			
Heating Oil		-	-
Gas	-	226	9,433
Electricity		508,152	526,719
Water & Sewage		9,943	7,302
Estate & FMS Accom Stores		1,443,605	1,412,067
Energy Cons & Env Chge		1,560,575	1,521,068
Rates / NDR		18,248,054	16,821,347
Sub-Letting Costs		2,113,079	1,961,984
Rents / Leases / Alarms / Lettings		2,588,605	2,814,317
Sub total		26,471,786	25,055,371
IT & Comms			
IT Minor Equipment HW / SW		565,101	881,428
IT Maintenance Services & Contracts		3,052,252	2,752,364
Line & Tel Rental		616,671	579,072
Sub total		4,234,024	4,212,864
Transport & Movement			
Lease of Vehicles		197,030	209,985
Vehicle Maint		376,988	338,136
Fuel (Non Utilities)		65,680	86,478
Depreciation		2,256,206	2,081,317
Loss on Sale of Vehicles		94,858	37,641
Sub total		2,990,763	2,753,557
Recruiting Support			
Employer Support (DRM)		475,950	641,670
Recruiting Support		285,064	297,087
Sub total		761,014	938,756
Grants			
CRFCA Payment		2,089,678	1,788,937
Payments to Welfare Association		207,414	941,323
ACF Travel & Consolidated Grants		2,739,367	3,322,168
Reserve Establishment & Band Grant		301,025	446,259
RAuxAF Admin & PR		81,146	55,810
Sub total		5,418,631	6,554,496

Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025

Consolidated Income & Expenditure Account (Continued)

		2025		2024	
	Note	£	£	£	£
Administration					
Office / General Administration		928,440		917,547	
Education / Training		61,957		118,691	
Professional Fees		494,107		501,378	
Legal Costs		106,567		65,678	
Insurance		74,723		26,733	
Travel & Subsistence		366,699		665,326	
Entertainment		160		300	
Sub total			2,032,653		2,295,653
HR Support					
HR & Recruiting - Civilian Assoc Staff		351,922		434,888	
Sub total			351,922		434,888
Total Expenditure			145,586,320		166,505,280
Excess income / (expenditure) for the year			<u>7,450,445</u>		<u>- 7,601,451</u>

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Consolidated Balance Sheet

		2025		2024	
	Note	£	£	£	£
Non Current Assets					
Motor Vehicles	5	12,039,322		11,506,256	
			12,039,322		11,506,256
Current Assets					
Bank	6	61,299,996		56,895,173	
Petty Cash		2,904		4,789	
Sundry Debtors	7.1	13,727,275		14,193,193	
Prepayments & Accrued Income	7.2	2,625,906		2,510,195	
			77,656,081		73,603,350
Current Liabilities					
Sundry Creditors	8.1	2,784,516		1,914,446	
Accruals / Deferred Income	8.2	6,800,924		9,537,903	
Advance Receipts	8.3	22,941,463		23,923,765	
			32,526,903		35,376,114
Total Assets Less Total Liabilities			<u>57,168,501</u>		<u>49,733,492</u>
Financed By					
General Reserves	11	45,129,179		38,227,236	
Capital Reserves	11	12,039,322		11,506,256	
			<u>57,168,501</u>		<u>49,733,492</u>

The financial statements were approved by the CRFCA Board on 12/5/26 and signed on its behalf by:



Chairman



Chief Executive

Notes to the Consolidated Account

1 Accounting Policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Financial Memorandum and instructions from The Council of Reserve Forces' and Cadets' Association (RFCAs). The following accounting policies set out the framework within which the RFCA conducts financial reporting and have been applied consistently in dealing with items considered material to the financial statements, unless otherwise stated.

The financial statements are prepared on an accruals basis under the historical cost convention.

1.2 Basis of preparation

These financial statements comprise a consolidation of Stakeholder Accounts (list detailed at 2.1). Fixed assets, other than vehicles, are included on the Balance Sheet at HQ Army level and accounted for using both historic cost accounting and modified historic cost accounting.

1.3 Vehicle Fixed Assets

Vehicles are accounted for at cost less accumulated depreciation modified to include the MoD Indexation revaluation by applying Modified Historical Cost Accounting (MHCA). MHCA ceased for FY 13/14 onwards but was re-applied from FY 16/17. Depreciation is provided on a straight line basis to write off the cost less estimated residual value over the expected useful economic life. Depreciation rates vary between vehicles depending on the estimated useful economic lives of the assets but typically fall within the range 10% to 25%.

1.4 Net operating costs

Costs and expenses, including capital expenditure are charged to the Income and Expenditure Account in the period in which they are incurred and matched to any related recoveries. Recoveries are determined generally by the reference to the cost of goods supplied and services rendered during the period, including attributable overhead costs.

1.5 Operating Leases

Operating leases are charged to the income and expenditure account on a straight line basis over the period of the lease.

1.6 Non-public funds and assets

Non-public funds and assets are not included within these accounts and are identified and accounted for separately.

Notes to the Consolidated Account (Continued)

Report of the Independent Auditor

1.7 Provisions for liabilities

Report of the Independent Auditor

Environmental Liabilities

Report of the Independent Auditor

Measurement of liabilities is based on current legal requirements and related extant technical knowledge. The provision for liabilities is regularly reviewed and adjusted, as appropriate, for changes in law or technical knowledge.

Restructuring Provisions

These provisions are only to be recognised when the entity has detailed plans for, and is inextricably committed to reorganisation.

Provisions only include expenditure which is both necessarily entailed by a reorganisation and not associated with ongoing or new activities. Examples include redundancy and relocation costs.

1.8 Contingent liabilities

The Association has undergone a process to review leases committed to by the Association to identify any dilapidation provisions that may arise in the future. The policy as from FY 2023 will be that the Association will disclose the maximum potential liability that could occur for dilapidations. This requires the Association's best estimate of the expenditure that will be incurred based on contractual requirements. In addition, the timing of the cash flows and the discount rates used to establish net present value of the obligations require judgement.

1.9 Reserves

Reserves comprise a general reserve and a capital reserve.

1.10 Critical accounting estimates and judgements

In the application of the organisation's accounting policies, the officers are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.11 Going concern

Report of the Independent Auditor

These financial statements are prepared on the going concern basis. The Council of RFCA have reasonable expectation that the Association will continue in operational existence for the foreseeable future based on budgets, forecasts and projections for 2024-25 and up to 12 months from the date the financial statements are approved. The Council of RFCA are not aware of any material uncertainties that may cast doubt upon the Association's ability to continue as a going concern.

1.12 Financial Reporting Standard

The Accounts for 2025 and 2024 are prepared with the Financial Standing Instructions and model accounts included within them. The Financial Statements are not prepared in accordance with the FReM. Work is currently underway to ensure the future accounts comply with the FReM or adequate disclosures are made on any non-compliance.

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Notes to the Consolidated Account (Continued)

2 Income

2.1 Funding via Council of RFCAs

	2025 £	2024 £
RC - RFCA Grant in Aid	43,552,034	42,324,653
RC Grants to RF and Cadets (RDEL)	-	43
RC - Vehicles	2,465,410	4,198,568
Defence Infrastructure Organisation - Maintenance	15,401,964	33,863,004
Defence Infrastructure Organisation - Projects RDEL	3,271,571	4,617,725
Defence Infrastructure Organisation - Projects CDEL	35,037,124	31,852,010
RF&C (DRM)	4,246,076	4,510,352
Fleet	-	11
Funding Sundry	7,722,586	967,572
RAF RDEL	120,000	302,000
RAF CDEL	-	-
RAuxAF	85,786	9,042
ATC (Input)	2,083,793	1,885,219
ATC RDEL/CDEL	-	314,201
DIO Infrastructure	22,596,735	20,301,719
Dinfra - RDEL	207,414	951,003
Dinfra - CDEL	-	-
RGI - Regionally Generated Income	1,879,638	1,599,232
	<u>138,670,131</u>	<u>144,479,806</u>

2.2 Funding Received direct from funders

	2025	2024
Funding Received direct from funders	<u>-</u>	<u>-</u>

2.3 Funding generated by the RFCA

	2025	2024
Sale of land and buildings	234,160	399,925
Gains on sale of Other Equip	-	-
Gains on sales of vehicles	523,395	298,561
Employer Support Events	-	-
Rent Receipts - Land	1,680,706	1,624,337
Rent Receipts - Buildings	4,527,910	4,182,377
Bank Interest	1,306,917	1,604,225
Receipts - Misc (inclusive of NDR relief / rebates)	6,081,614	6,314,599
	<u>14,354,702</u>	<u>14,424,024</u>

Notes to the Consolidated Account (Continued)

Page 13 of 13

3 Staff numbers and costs

3.1 The average number of persons employed during the year was as follows:

	2025	2024
Civilian (Full Time Equivalent)	960	969

3.2 The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Salaries - Civilian	32,097,107	30,834,606
Social Security Costs	3,297,224	3,112,449
Other Pension Costs	3,733,798	3,482,358
Redundancy Payments	46,567	-
	<u>39,174,697</u>	<u>37,429,413</u>

3.3 Salaries include, where appropriate, reserved rights to London Weighting or London Allowances, Recruitment and Retention Allowances and Private Office Allowances. Bonuses paid in respect of the year are also included.

4 Pensions

Present and past employees are mainly covered by the Council of RFCA Pension Scheme which received contributions from employers and employees. For 2024/25 the employer contributions were 13% of pensionable payroll (2023/24 : 13%) and employee contributions were 5% of pensionable salary (2023/24 : 5%).

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Approved for issue by the Cadets' Association
in accordance with the Statute 2017
and the Regulations 2017

Notes to the Consolidated Account (Continued)

Consolidated Statement of Financial Position

5	Motor Vehicles	2025	2024
		£	£
	Cost		
	At 1 April 2024	22,516,891	18,458,616
	Prior Year Adjustments	-	-
	MHCA	30,076	641,650
	Additions	3,765,526	4,917,901
	Disposals	3,176,064	1,501,278
	At 31 March 2025	23,076,277	22,516,889
	Depreciation		
	At 1 April 2024	11,010,635	9,645,330
	Prior Year Adjustments	-	-
	MHCA	14,710	335,287
	Charge for the year	2,256,205	2,081,317
	Eliminated on disposal	2,215,179	1,051,300
	At 31 March 2025	11,036,951	11,010,633
	Net Book Value		
	At 31 March 2025	12,039,326	11,506,256
	At 31 March 2024	11,506,256	8,813,286
6	Cash at bank	2025	2024
		£	£
	Net Current Account	35,728,889	31,282,619
	Deposit Account	25,571,107	25,612,554
		61,299,996	56,895,173
7	Debtors	2025	2024
		£	£
	Sundry Debtors (note 7.1)	13,727,275	14,193,193
	Prepayments & Accrued Income (note 7.2)	2,625,906	2,510,195
		16,353,181	16,703,388

There are no debtors falling due after more than one year.

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

Approved by the Board of Directors on 28 March 2025
Signed: *[Signature]*
Director

Notes to the Consolidated Account (Continued)

Approved by the Board of Directors on 28 March 2025

7.1	Sundry Debtors	2025 £	2024 £
	Due from MOD	11,760,322	12,551,790
	Sundry Debtors	801,501	440,421
	Employees Pensions and AVC Contributions	617,444	635,323
	Sub Letting Rent Receivable	548,008	565,659
		<u>13,727,275</u>	<u>14,193,193</u>
7.2	Prepayments & Accrued Income	2025 £	2024 £
	IT	-	-
	Pension Contributions	1,398,554	1,356,304
	Rent	262,372	349,062
	Other Prepayments	964,980	804,829
		<u>2,625,906</u>	<u>2,510,195</u>
8	Creditors (due within one year)	2025 £	2024 £
	Sundry Creditors (note 8.1)	2,784,516	1,914,446
	Accruals & Deferred Income (note 8.2)	6,800,924	9,537,903
	Advance Receipts (note 8.3)	22,941,463	23,923,765
		<u>32,526,903</u>	<u>35,376,114</u>
8.1	Sundry Creditors	2025 £	2024 £
	CIS Tax	863	12,677
	Due to MOD	439,936	14,195
	Lettings Due	357,024	401,264
	HMRC	441,754	361,276
	Sundry Creditors	1,544,939	1,125,034
	Disposal proceeds	-	-
		<u>2,784,516</u>	<u>1,914,446</u>

Notes to the Consolidated Account (Continued)

8.2	Accruals & Deferred Income	2025	2024
		£	£
	Utilities	104	111
	Estate Management	3,810,755	6,794,887
	Legal & Professional	216,124	148,651
	Other Accruals	2,773,941	2,594,254
		<u>6,800,924</u>	<u>9,537,903</u>
8.3	Advance Receipts	2025	2024
		£	£
	Funding Received in Advance	41,246	675,596
	In-Year Project Balances Authorised to Carry Forward	21,969,963	20,943,589
	RGI / Other Deferred Income	930,254	2,304,580
		<u>22,941,463</u>	<u>23,923,765</u>

9 Commitments under operating leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

Land & Buildings	2025	2024
	£	£
Within 1 year	1,273,106	1,347,192
Between 2 and 5 years	4,100,911	4,139,385
Over 5 years	17,621,377	20,276,039
	<u>22,995,394</u>	<u>25,762,616</u>
Other	2025	2024
	£	£
Within 1 year	156,072	132,661
Between 2 and 5 years	56,989	139,756
Over 5 years	-	-
	<u>213,061</u>	<u>272,417</u>

Notes to the Consolidated Account (Continued)

Notes to the Consolidated Account (Continued)

10 Contingent liabilities

10 Contingent liabilities

Work is still being done to review leases committed to by the Associations to identify any dilapidation provisions that may arise in the future. It is likely to be the policy in the future that the Associations will disclose the maximum potential liability that could occur for dilapidations. This will be an estimate in some cases due to the length of time that the lease has been in place. Further estimates will be given in the year ended 31 March 2025.

The liability for dilapidation costs is ultimately a matter for the MoD because the Association only takes a lease to meet operational output. Funds are called for to meet these costs as leases end when actual costs are more certain and is the prescribed approach from the MoD. This is the MoD policy up to now and is unlikely to change.

11 Reserves

11 Reserves

	2025		2024	
	General £	Capital £	General £	Capital £
Balance at 1 April 2024	38,227,236	11,506,256	48,215,292	8,813,286
MHCA	-	15,366	-	306,363
Excess income / (expenditure) for the year	6,901,943	548,432	- 9,988,056	2,386,607
Balance at 31 March 2025 (note 10.1)	<u>45,129,179</u>	<u>12,039,322</u>	<u>38,227,236</u>	<u>11,506,256</u>

**Reserve Forces' and Cadets' Association
Consolidated Financial Statements
For the Year Ended 31 March 2025**

£1,035,774 carried forward from 2024
£43,552,034 current year grant income
£44,587,808 total reserves at 31 March 2025

Notes to the Consolidated Account (Continued)

General Reserves are held in the following form:

11.1 General Reserve

	Reserves Carried Forward £	Current Year's Grant £	Maximum Permitted Balance £
RC - RFCA Grant in Aid	1,035,774	43,552,034	871,041
ATC RDEL	-	1,980	
ATC CDEL	-	7,545	
RC Grants to RF and Cadets (RDEL)	-	1,750	
RF&C (DRM)	-	14,262	
Funding Sundry	-	220,754	
RAuxAF	-	4,266	
DIO Infrastructure	518,343	22,596,735	451,935
DIO Maintenance	206,011	15,401,964	308,039
DIO Projects CDEL	-	35,848	
DIO Projects RDEL	-	49,840	
Dinfra RDEL	-	3,271	
RAF CDEL	-	1,422	
RAF RDEL	-	26	
RAFAC - Input	102,566		
Navy - RDEL	-	9,543	
RC - Vehicles	-	8,438	
Regionally Generated Income	43,490,684		
Total General Reserves	45,129,179		

In the current year, the reserve for RC - RFCA Grant in Aid is beyond the previous maximum permitted balance of 2% (at 2.4%) but this has been allowed by MOD this year. The RGI reserve relates specifically to RFCA Board approved projects that span financial years, including historic disposal receipts which will be tasked for the delivery of REOP.

Glossary

ABC	Annual Budgetary Cycle	FF	Financial Framework
ACDS(R&C)	Assistant Chief of Defence Staff (Reserve & Cadets)	FLC	Front Line Command
ACF	Army Cadet Force	FReM	Financial Reporting Manual
AMR	Automatic Meter Readers	FY	Financial Year
AO	Accounting Officer	IFRS	International Financial Reporting Standards
ATC	Air Training Corps	ISLA	Injured Serviceman Living Accommodation
AVC	Additional Voluntary Contributions	JMC	Joint Military Command
BTEC	Business and Technician Education Council	JPA	Joint Personnel Administration
CCF	Combined Cadet Force	MOD	Ministry of Defence
CE	Chief Executive	MOU	Memorandum of Understanding
CESO	Chief Environment and Safety Officer	NAO	National Audit Office
CETV	Cash Equivalent Transfer Value	P&P	Pay and Personnel
COBSEO	The Confederation of Service Charities	PAC	Public Accounts Committee
CPI	Consumer Price Index	RAuxAF	Royal Auxiliary Air Force
CRG	Commander Recruiting Group	RDA	Regional Development Agencies
CVQO	Cadet Vocational Qualification Organisation	REEB	Reserves Employer Engagement Board
DCSF	Department of Children, Schools and Families	REED	Reserves Employer Engagement Director
DE	Defence Estates	RF&C	Reserve Forces and Cadets
DIA	Defence Internal Audit	RGI	Regionally Generated Income
DII(F)	Defence Information Infrastructure (Future)	RMR	Royal Marines Reserve
DG Res LF	Director General Resources Land Forces	RNR	Royal Naval Reserve
DIO	Defence Infrastructure Organisation	RPP	Recruit Partnership Project
D Res	Director Resources (Army HQ)	SDSR	Strategic Defence and Security Review
DRM	Defence Relationship Management	SLA	Service Level Agreement
EMS	Environmental Management System	SPVA	Service Personnel and Veterans Agency
ERS	Employer Recognition Scheme	UOTC	University Officer Training Corps
ES	Employer Support	VE	Volunteer Estate
ESG	External Scrutiny Group	VEMT	Volunteer Estate Modernisation Team
		VRF	Volunteer Reserve Force