WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales · Charity number 1129688

Details

Status	Registered
Legal form	Other
Registered	2009-05-18
Register	View on the Charity Commission register

Contact

Address	Infantry Training Centre Vimy Lines Catterick Garrison DL9 3PS
Phone	03001513279
Email	Andrea.Clark942@mod.gov..uk

Activities

Objects: THE CHARITY'S OBJECT (THE OBJECT) IS THE PROMOTION OF EFFICIENCY OF THE ARMED FORCES OF THE CROWN BY THE PROVISION AND SUPPORT OF MESS, SOCIAL, SPORTING AND OTHER FACILITIES FOR THE EFFICIENCY AND WELL-BEING OF SERVICEMEN AND SERVICEWOMEN.

Activities: To provide facilities, amenities and funding that improves and promotes the comfort, well being and education of Warrant Officers and Senior Non Commissioned Officers. Also to promote social and team activities.

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

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Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£82,342	£48,132	-	-
2024-10-31	£79,399	£72,940	-	-
2023-10-31	£94,226	£70,189	-	-
2022-10-31	£52,113	£94,920	-	-
2021-10-31	£28,025	£41,503	-	-
2020-10-31	£46,781	£40,595	-	-

Trustees

Name	Role	Appointed
COLIN DARREN O'BRIEN		2023-06-19
PHILIP JAMES MORGAN		2023-08-15

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WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service (Charitable) Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire DL9 3PS

In respect of the: Warrant Officers and Sergeants Mess Fund/~~Charity~~

Charity Commission/Regulator registered number: 1129688

For the period from: 01 November 2024 to 31 October 2025

Managing Trustee(s) during the period:

From	**01 November 2024**	**to**	**31 October 2025**	**Name**	**Lt Col PJ Morgan**
From		**to**		**Name**	
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**01 November 2025**	**to**	**20 May 2025**	**Name**	**Capt A Reid**
From	**21 May 2025**	**to**	**31 October 2025**	**Name**	**Capt S Phillips**
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	**01 November 2024**	**to**	**31 October 2025**	**Name**	**Ms S Bateson**
From		**to**		**Name**	
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**01 November 2024**	**to**	**31 October 2025**	**Name**	**Mrs A Clark**
From		**to**		**Name**	
From		**to**		**Name**	

Statement of Financial Activities as at 31/10/2025

Paxton+

Printed: 31/10/2025

04 SGT'S MESS

Infantry Training Centre

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	7.50	3,950.00	0.00	3,957.50	4,952.00
Activities for Generating Funds	3,103.81	0.00	0.00	3,103.81	4,399.56
Investment Income	1,678.87	0.00	0.00	1,678.87	2,070.29
Income Resources from Charitable Activities	25,538.87	48,063.00	0.00	73,601.87	67,977.16
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**30,329.05**	**52,013.00**	**0.00**	**82,342.05**	**79,399.01**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	20.39	0.00	0.00	20.39	24.04
Charitable Activities	5,750.60	30,220.91	0.00	35,971.51	37,513.07
Governance Costs	347.41	0.00	0.00	347.41	342.09
Grants and Donations	586.50	2,565.00	0.00	3,151.50	26,615.65
Other Costs	8,581.42	60.00	0.00	8,641.42	8,445.34
Total Resources Expended	**15,286.32**	**32,845.91**	**0.00**	**48,132.23**	**72,940.19**
Net Incoming/Outgoing Resources Before Transfers	**15,042.73**	**19,167.09**	**0.00**	**34,209.82**	**6,458.82**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**15,042.73**	**19,167.09**	**0.00**	**34,209.82**	**6,458.82**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**15,042.73**	**19,167.09**	**0.00**	**34,209.82**	**6,458.82**
Reconciliation of Funds					
Total funds brought forward from previous year	**21,891.78**	**48,497.81**	**0.00**	**70,389.59**	
Total funds carried forward	**36,934.51**	**67,664.90**	**0.00**	**104,599.41**	

October 2025

End of last year		Balance	
	Fixed Assets		
2,802.50	CAPITAL PROPERTY	1,721.04	
2,802.50	Total Fixed Assets		1,721.04
	Current Assets		
52,959.58	Current bank account	77,348.69	
25,351.42	TREASURY ACCOUNT	25,351.42	102,700.11
1,799.89	Debtors	1,043.26	
0.00	STOCK ON HAND	0.00	
80,110.89	Total Current Assets		103,743.37
82,913.39	Total Assets		105,464.41
	Liabilities		
12,496.50	Creditors	865.00	
27.30	VAT control	0.00	
0.00	VAT payable	0.00	
(12,523.80)	Total Liabilities		(865.00)
70,389.59	Total Assets Minus Liabilities		104,599.41
	Total Funds		
48,497.81	Total Restricted Funds	67,664.90	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
21,891.78	Accumulated Trading & GPF	36,934.51	
70,389.59	Total Funds		104,599.41

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
15,293.61	ENTERTAINMENT	18,695.67	
6,383.89	PRESENTATION	7,683.00	
3,781.92	1 ITB ENTS	2,754.92	
7,796.73	2 ITB ENTS	7,381.47	
828.37	HQ BN ENTS	691.36	
8,320.02	FUNCTIONS	25,230.02	
4,873.82	LIVERS IN FUND	4,052.93	
305.32	SNOWBALL	517.32	
190.81	WOs FUND - HQ BN	143.81	
428.49	WOs FUND - 1 ITB	83.30	
86.11	WOs FUND - 2 ITB	84.11	
208.72	TEA & COFFEE	346.99	
48,497.81			67,664.90
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	27.30	
0.00	Non Primary Purpose trading surplus	0.00	
4,338.86	General Purpose Fund surplus	15,015.43	
4,338.86	Trading & GPF surplus		15,042.73
17,552.92	Balance at last balance sheet		21,891.78
21,891.78	Accumulated Trading & GPF		36,934.51
70,389.59	Grand total		104,599.41

Signature of A/C Holder/Fund Manager

Date 27/2/26

Signature of Managing Trustee

End of last year Balance

Date 09/26

General Purpose Fund/Unrestricted Funds analysis as at.....(date)

Expenditure/Losses (Resources Expended)	Current Period	Previous Period	Income/Gains (Incoming Resources)	Current Period	Previous Period
INVESTMENT MANAGEMENT COSTS **(A6)**			VOLUNTARY INCOME **(A1)**		
COSTS OF GENERATING FUNDS **(A7)**			ACTIVITIES FOR GENERATING FUNDS **(A2)**		
CHARITABLE ACTIVITIES **(A8)**			INVESTMENT INCOME **(A3)**		
GOVERNANCE COSTS **(A9)**			INCOME RESOURCES FROM CHARITABLE ACTIVITIES **(A4)**		
GRANTS AND DONATIONS **(A10)**			OTHER INCOMING RESOURCES **(A5)**		
OTHER COSTS **(A11)**			INTERNAL TRANSFERS [6] **(A12)**		
INTERNAL TRANSFERS **(A12)**[5]			GAIN ON REVALUATION OF FIXED ASSETS **(A13)**		
UNREALISED LOSS ON INVESTMENTS **(A14)**			UNREALISED GAIN ON INVESTMENTS **(A14)**		
Total Expenditure			Total Income		
Excess of Income			Excess of Expenditure		
Grand Totals			Grand Totals		

[5] This will include all transfers including those to designated funds.
[6] This will include all transfers including those from designated funds.

Unrestricted Trading Account analysis as at..... (date) (note Paxton Plus automatically completes this)

Expenditure/Losses (Resources Expended)	Current Period		Previous Period		Income/Gains (Incoming Resources)	Current Period		Previous Period	
CHARITABLE ACTIVITIES Trading purchases including trade expenses less write off/mess guests/cost sales.					INCOME RESOURCES FROM CHARITABLE ACTIVITIES **(A4)** Trading sales less cost price sales				
Opening Stock – Closing Stock									
Add/Subtract to Trading purchases as above									
Adjusted trading purchases to be used at SOFA cell **(A8)**									

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expend
iture is recognised in the period in which it is in
curred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 – 10 years.
Motor vehicles	-	Straight Line over a period of 2 – 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.

g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
Nil	N/A	0	0.00
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Nil	0	0.00
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Balance b/f	2802.50	0.00	2802.50
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	1081.46	0.00	1081.46
Balance c/f	1721.04	0.00	1721.04

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at Year End

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised Stock Exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills Passed by Contractor (90-day)	31/10/24	1043.26
	Total	1043.26

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Carpet Cleaning	31/10/25	800.00
Lost Keys	31/10/25	65.00
	Total	865.00

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid		0.00
Employer's National Insurance paid		0.00
Pension Contributions paid		0.00

Total staff costs		0.00

Give the number of employees who were engaged in each of the following activities:

	This year	Last year
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
Entertainments	15293.61	14242.50	10840.44	0.00	0.00	18695.67
Presentation	6383.89	4050.00	2750.89	0.00	0.00	7683.00
1 ITB Entertainments	3781.92	1367.50	2394.50	0.00	0.00	2754.92
2 ITB Entertainments	7796.73	3035.00	3450.26	0.00	0.00	7381.47
HQ Bn Entertainments	828.37	1932.50	2069.51	0.00	0.00	691.36
Functions	8320.02	16950.00	40.00	0.00	0.00	25230.02
Livers in fund	4873.82	4473.00	5293.89	0.00	0.00	4052.93
Snowball	305.32	1201.00	989.00	0.00	0.00	517.32
HQ Bn WO's Fund	190.81	283.00	793.19	463.19	0.00	143.81
1 ITB WO's Fund	428.49	118.00	0.00	0.00	463.19	83.30
2 ITB WO's Fund	86.11	108.00	110.00	0.00	0.00	84.11
Tea & Coffee	208.72	4252.50	4114.23	0.00	0.00	346.99
Total	**48497.81**	**52013.00**	**32845.91**	**463.19**	**463.19**	**67664.90**

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainments	Provide entertainment for Mess Members
Presentations	Provide a gift to all Mess Members on departure from unit
1 ITB Fund	Cater for individual Bn social and team building events
2 ITB Fund	Cater for individual Bn social and team building events
HQ BN Fund	Cater for individual Bn social and team building events
Functions	To gradually accumulate funds towards major functions
Livers In	Provide additional facilities and entertainments for living in members
Snowball	A social based lottery for mess members
HQ Bn WO's Fund	Provide additional facilities and entertainments for HQ Bn WO's
1 ITB WO's Fund	Provide additional facilities and entertainments for 1 ITB WO's
2 ITB WO's Fund	Provide additional facilities and entertainments for 1 ITB WO's
Tea & Coffee	Provide Tea, Coffee & condiments for mess members

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

Nil

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

New working capital sufficient for the fund's needs.

I acknowledge that there is a need for spreadsheets to be used to ensure the function remains within budget and these are being used.

Mess debtors have reduced this year and there is a robust plan in place to chase aged debtors.

I will liaise with Aramark to confirm their billing process for the rolling carpet charges and key charges as these are rolling charges.

Insurance costs are currently sufficient. This will be reviewed by the FM in the next financial year as a review of everything held and valued is to be carried out.

I have no further comments.

Signature: 

Name: Capt S Phillips

Date: 27/2/26

Appointment: Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit: Infantry Training Centre, Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire. DL9 3PS

In Respect of the: Warrant Officers & Sergeants Mess Fund~~/Charity~~

Charity name and Charity Commission/Regulator registered number: 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	MOD Constitution Document dated 07/06/2016 and formally adopted at a Mess Committee Meeting.

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	In accordance with Queen's Regulations for the Army 1975, Chapter 5, the Commanding Officer HQ Bn is designated as Managing Trustee for this Service (Charitable) Fund. Other Trustees RSM ITC

Trustee induction and training	The Managing Trustee, Lt Col P J Morgan, has attended the Commanding Officer Designate Course (CODC) on 02 Jun 23. The Fund Manager Capt S Phillips completed his online e-learning on 21 Jun 25, this being within 1 month of assuming appointment in accordance with service Fund Regulations para 0128b.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The funds objects are based on the need to maintain the moral component of Fighting Power and Unit cohesion through the development and maintenance of Regimental ethos. The maintenance of a broader Regimental ethos is fundamental to the way officers and soldiers are recruited, retained, and developed. It is achieved through a combination of Regimental dinner nights, seasonal function, and lunches to achieve cohesion and to reinforce Regimental bond, and in purchasing items to mark important Regimental dates and events and improved the lived experience of our workforce.
Summary of main achievements of the Charity during the year	In line with its objectives, the fund has supported a number of social and sporting events this year Summer Ball Christmas Ball WO's Team Building Bn Dinner Nights

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	The Funds finances remain healthy and there has not been an undue accumulation of funds during this audit period. The primary source of income is derived from membership subscriptions from mess members.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	My direction to the FM is to ensure that there is sufficient income to meet expenditure, and this includes forecasting large expenditure and raising income accordingly I am comfortable with the total worth of the fund to rise in line with inflation, and any excess of Income over Expenditure should not exceed 3% without further explanation. I have set the financial reserve limit to £5k; before any expenditure is committed that will result on the fund dipping below this threshold it will require my prior approval.

Investments selection policy and performance of those investments.	N/A

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col P J Morgan WO1 (RSM) C O'Brien, WO1 (RSM) B Young

Serious Incidents	None

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing sports events, adventure training, and welfare activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; skills; fitness; confidence, character, spirit and attitude; and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake.

Additional comments (include any declarations which were not correct (Pg 12/13)):

A well-run fund that is vital to the morale of the Establishment.

Having reviewed the GPF Income over Expenditure amount for this audit period, I am content that the current level of subscriptions are sufficient to maintain the fund in a healthy state. Therefore, at the next Mess Meeting, it is my recommendation that the members vote for the level of subscriptions to remain as they but to be reviewed at least every 6 months.

Creditors should be cleared monthly; the FM is to chase Aramark for bills accordingly. Noting the Carpet cleaning is a recurring issue that could take two years to clear for an individual.

The FM should continue to pursue the long-outstanding debts. If unrecoverable a proposal is to be put to the Mess members to vote for write-off action.

Net Working Capital is considered to be at the right level.

I have no further comments.

Signature: _____

Name: Lt Col PJ Morgan

Date: 07/01/2026

Appointment: CO HQ Bn ITC

Internal Auditor's/Audit Board Report

1. *I/~~We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/~~our~~ internal audit.

2. *I/~~We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below I am/~~we are~~* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/~~our~~ observations *I am/~~we are~~ satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/~~We~~ have stamped and signed the original books of account and the original records I/~~we~~ have checked. All vouchers relating to this account period have been cancelled.

5. Previous observations *have/~~have not~~ been actioned (list those observations outstanding).

6. *I/~~We~~ have made the following observations whilst carrying out the internal audit:

Executive Summary

7. The total fund value has increased by 48.60% (£104,599.41 - £70,389.59 = £34,209.92) and within the MT's financial reserved policy. The liquidity sits at 1.50 (£102,700.11 / (£865.00 + £67,664.90)) this means there is sufficient liquid assets for the Fund to meet its liabilities.

8. Based on the material reviewed, I conclude that the governance and control of processes are satisfactory.

Financial Overview

9. **Fund Income**. The gross incoming resources has exceeded £100,000.00 in this financial year. The fund is registered with the charity commission however previous recommendations were to de-register, but due to the fluctuation of the fund on or around £100,000.00, this will be monitored and looked at next year as a comparison.

10. **Liquidity**. The liquidity sits at 1.50, meaning the fund has sufficient liquid assets to meet its liabilities.

11. **Fixed Assets**. During the reporting period the fixed assets of the Sgts Mess have decreased by 38.58% (£1081.46). This decrease is discussed at paragraph 4 to the Notes of the Accounts, and can be attributed to:

    a. Straight line depreciation of £1081.46.

12. **Current Assets**. During the reporting period the current assets of the fund have increased by 29.50% (£23,632.48). This is attributed to several factors:

    a. An increase in current account mainly from subscriptions, bar profit (Aramark ran bar paying % profit to Mess) and high interest Treasury Acct annual interest.

13. **Investments**. Nil.

14. **Unrestricted Funds**. GPF income exceeded expenditure by 50.40% this year (£30,329.05 - £15,286.32 = £15,042.73), income is generated from subscriptions and bar profits from Aramark.

15. **Restricted Funds**. Detailed information is available in the Restricted Funds analysis contained in the Fund Return Summary within the financial bundle. One point to note is:

a. The Functions restricted fund has significantly increased in value from last year, however, a large proportion of this is being used for the WO's and Sgts Mess Xmas Ball 25 so will reduce.

16. **Debtors**. Debt represents 1.02% of Current Assets, amounting to £1043.26. Debtors should be cleared as soon as possible, after 3 months they are classed as Aged Debtors and need to be chased by the FM. It is noted that this has decreased from the last financial years accounts.

a. The FM has been advised to chase the debtors, however overall, the debt is assessed as low risk and has decreased.

b. There is a debt of £132.40 for SSgt Hanlon who has now been discharged. This should be chased by the FM as a priority.

17. **Creditors.** The Fund has creditors amounting to £865.00. This is broken down as follows: Carpet cleaning is a rolling credit that will remain for the duration of an individual's assignment, charged on arrival if they have a dog. Carpets then cleaned on departure and billed to Regtl Acct once cleaned. Keys remain outstanding, the FM has been advised to liaise with Mess Manager to determine their process for ordering replacement of lost keys and subsequent billing to the Regtl Acct.

Control Measures

18. During the reporting period the continuous audit has established that the vouchers audited demonstrated that the FM and committee were correctly observing the operating practices detailed withing the Constitution and the Charter.

19. Periodic property checks have been complete throughout the year, and the FM is content with the valuations.

20. The Fund Manager is satisfied that the current insurance levels are appropriate.

Signature: 

Name: Ms S Bateson

Date: 04/04/26

Appointment: RAO 2 ITB

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

a. Examine the accounts (under section 43(3)(a) of the Act).

b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).

c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequ
e
ntly I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

a. Which gives me reasonable cause to believe that in any material respect the requirements:

(1) To keep accounting records in accordance with section 41 of the 1993 Act:

(2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Title of Trading Account	Percentage Profit	
	Current	Previous

PERCENTAGE PROFIT CALCULATOR

(Internal use only – not required by the charity regulator)

COST OF GOODS SOLD

Enter the FIRST LINE total figure from the LEFT-HAND page of the AB 397. (1)

Enter the total amount of EXPENSES charged. (2)

DEDUCT figure (2) from figure (1). A

Enter the total amount of goods DISPOSED OF AT COST (Mess guests, Write offs etc) (3)

Enter the value of the CLOSING STOCK At COST PRICE. (4)

ADD figure (3) to figure (4). B

COST OF GOODS SOLD (A – B) C

INCOME FROM SALES:

Enter the FINAL total from the RIGHT-HAND page of the AB 397 (5)

Enter figure B from above (6)

DEDUCT figure (6) from figure (5). D

PROFIT:

Enter Income from Sales – FIGURE D (7)

Enter Cost of Goods Sold – FIGURE C (8)

DEDUCT figure (8) from figure (7). E

PERCENTAGE PROFIT IS THEREFORE: $\frac{E \times 100}{C}$ = _____ % (To two decimal places)

CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED = AB397 PROFIT (NET PROFIT)

Trading Account details:

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose:

Comd/SO2 SPS Comments

- Long-term debtors (over 90 days) must be cleared ASAP.
- Why are host keys being paid for from SCF? Should this not be done via Public funds and recovered from SP at source – And why is the fund in credit?
- It's suggested that a Restricted fund be set up for Carpet Cleaning, rather than it be kept as a Creditor. A register should be kept of payees, so payments can be monitored against individuals.

Independent Examiner's Signature: AJ Pearson

Name: Maj D Stevenson

Date: 6 May 26

Appointment: SO2 HQ North Bde

WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit	ITC Catterick		
Address	Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS		
In respect of the	WO & Sgts Mess ITC		~~Fund~~/Charity
Charity Commission/Regulator registered number		1129830	
For the period from	01-Nov-2023	to	31-Oct-2024

Managing Trustee(s) during the period:

From	01 NOV 23	**to**	31 OCT 24	**Name**	Lt Col P J Morgan SCOTS
From		**to**		**Name**	
From		**to**		**Name**	

Fund Manager(s) during the period:

From	01 NOV 23	**to**	20 MAY 24	**Name**	Capt L Parkes RLC
From	21 MAY 24	**to**	31 OCT 24	**Name**	Capt A Reid SG
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	01 NOV 23	**to**	31 OCT 23	**Name**	Ms S Bateson
From		**to**		**Name**	
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	

Regimental Accountant(s) during the period:

From	01 NOV 23	to	31 OCT 23	**Name**	Mrs A Clark
From		**to**		**Name**	
From		**to**		**Name**	

Statement of Financial Activities as at 31/10/2024

Paxton+

Printed: 31/10/2024

Infantry Training Centre

04 SGT'S MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	4,952.00	0.00	4,952.00	2,330.00
Activities for Generating Funds	4,399.56	0.00	0.00	4,399.56	3,571.59
Investment Income	2,070.29	0.00	0.00	2,070.29	589.57
Income Resources from Charitable Activities	16,285.16	51,692.00	0.00	67,977.16	87,734.89
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**22,755.01**	**56,644.00**	**0.00**	**79,399.01**	**94,226.05**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	24.04	0.00	0.00	24.04	0.00
Charitable Activities	8,713.01	28,800.06	0.00	37,513.07	55,793.89
Governance Costs	342.09	0.00	0.00	342.09	414.90
Grants and Donations	891.67	25,723.98	0.00	26,615.65	5,698.48
Other Costs	8,445.34	0.00	0.00	8,445.34	8,282.19
Total Resources Expended	**18,416.15**	**54,524.04**	**0.00**	**72,940.19**	**70,189.46**
Net Incoming/Outgoing Resources Before Transfers	**4,338.86**	**2,119.96**	**0.00**	**6,458.82**	**24,036.59**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**4,338.86**	**2,119.96**	**0.00**	**6,458.82**	**24,036.59**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**4,338.86**	**2,119.96**	**0.00**	**6,458.82**	**24,036.59**
Reconciliation of Funds					
Total funds brought forward from previous year	**17,552.92**	**46,377.85**	**0.00**	**63,930.77**	
Total funds carried forward	**21,891.78**	**48,497.81**	**0.00**	**70,389.59**	

Infantry Training Centre

01 CENTRAL BANK

October 2024

End of last year		Balance	
	Fixed Assets		
0.00	Total Fixed Assets		0.00
	Current Assets		
95,222.28	Current bank account	194,165.03	
282,589.95	TREASURY ACCOUNT	232,695.25	
0.00	INTEREST	0.00	
2,120.23	CASH	1,033.15	
0.00	Debtors	0.00	
379,932.46	Total Current Assets		427,893.43
379,932.46	Total Assets		427,893.43
	Liabilities		
0.00	Creditors	0.00	
195,883.59	PRI	251,480.61	
28,798.81	OFFICER'S MESS	24,115.18	
58,744.68	SGT'S MESS	78,311.00	
0.00	CPLS MESS ITC	0.00	
36,897.88	CPLS MESS VIMY	24,615.23	
10,207.15	CPLS MESS 2 ITB	11,610.10	
49,400.35	GURKHA COMPANY	37,761.31	
0.00	ENGLISH LANGUAGE WING	0.00	
0.00	ARMY SCHOOL OF CEREMONIAL	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
(379,932.46)	Total Liabilities		(427,893.43)
0.00	Total Assets Minus Liabilities		0.00
	Total Funds		
0.00	Total Restricted Funds	0.00	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
0.00	Accumulated Trading & GPF	0.00	
0.00	Total Funds		0.00

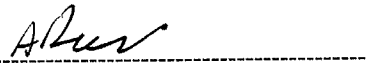
Infantry Training Centre **04 SGT'S MESS**

October 2024

End of last year		Balance	
	Fixed Assets		
3,883.96	CAPITAL PROPERTY	2,802.50	
3,883.96	Total Fixed Assets		2,802.50
	Current Assets		
33,393.26	Current bank account	52,959.58	78311.00 CB
25,351.42	TREASURY ACCOUNT	25,351.42	
1,927.86	Debtors	1,799.89	
0.00	STOCK ON HAND	0.00	
60,672.54	Total Current Assets		80,110.89
64,556.50	Total Assets		82,913.39
	Liabilities		
598.43	Creditors	12,496.50	
27.30	VAT control	27.30	
0.00	VAT payable	0.00	
(625.73)	Total Liabilities		(12,523.80)
63,930.77	Total Assets Minus Liabilities		70,389.59
	Total Funds		
46,377.85	Total Restricted Funds	48,497.81	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
17,552.92	Accumulated Trading & GPF	21,891.78	
63,930.77	Total Funds		70,389.59

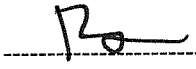
End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
16,264.00	ENTERTAINMENT	15,293.61	
7,944.89	PRESENTATION	6,383.89	
771.70	1 ITB ENTS	3,781.92	
2,984.64	2 ITB ENTS	7,796.73	
2,190.38	HQ BN ENTS	828.37	
10,026.10	FUNCTIONS	8,320.02	
4,946.94	LIVERS IN FUND	4,873.82	
440.32	SNOWBALL	305.32	
358.06	WOs FUND - HQ BN	190.81	
311.49	WOs FUND - 1 ITB	428.49	
56.11	WOs FUND - 2 ITB	86.11	
83.22	TEA & COFFEE	208.72	
46,377.85			48,497.81
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
23,080.23	General Purpose Fund surplus	4,338.86	
23,080.23	Trading & GPF surplus		4,338.86
(5,527.31)	Balance at last balance sheet		17,552.92
17,552.92	Accumulated Trading & GPF		21,891.78
63,930.77	Grand total		70,389.59

Signature of A/C Holder/Fund Manager



Date 30 JAN 25

Signature of Managing Trustee



End of last year

Balance

Date 31 Jan 25

October 2024

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		0.00	
G002 GRANTS	0.00		0.00	
G003 PRESENTATIONS	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
G050 GAMING MACHINE INCOME	0.00		0.00	
G100 BAR PROFIT - CONTRACTOR	270.99		4,399.56	
G124 VENDING MACHINE INCOME	0.00		0.00	
		270.99		4,399.56
Investment Income				
G125 BANK INTEREST	2,070.29		2,070.29	
		2,070.29		2,070.29
Income Resources from Charitable Activiti				
Trading Income	0.00		0.00	
G150 SUBSCRIPTIONS	1,176.20		16,285.16	
G151 ENTERTAINMENTS	0.00		0.00	
G152 FUNCTION INCOME	0.00		0.00	
G156 MESS COFFEE/TEA	0.00		0.00	
		1,176.20		16,285.16
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
		0.00		0.00
GPF Total Income		3,517.48		22,755.01

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs		0.00		0.00
Costs of Generating Funds				
G520 MACHINE HIRE	0.00	0.00	24.04	24.04
Charitable Activities				
Trading costs	0.00		0.00	
G600 MESS BILL ADJUST/REFUNDS	0.00		0.00	
G601 ENTERTAINMENTS	39.57		4,804.11	
G605 TPT COSTS	0.00		0.00	
G606 CLEANING ITEMS	0.00		0.00	
G607 ED PAY	0.00		0.00	
G610 DECORATIONS	0.00		0.00	
G612 TEAM ACTIVITIES	23.00		318.01	
G615 FUNCTIONS	0.00		0.00	
G620 NAPKINS & CANDLES	81.10		675.96	
G621 NON VALUE PROPERTY	0.00		978.69	
G625 INCORRECTLY RAISED CHARG	0.00		0.00	
G635 MESSING	0.00		0.00	
G665 SPORT	0.00		0.00	
G685 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G695 PROPERTY REPAIRS	0.00		920.00	
G696 EXPENDABLE PROPERTY	0.00		0.00	
G700 NEWSPAPERS	0.00		0.00	
G730 INFRASTRUCTURE ENHANCEM	0.00		0.00	
G735 MESS IMPROVEMENTS	0.00		706.34	
G748 ENTERTAINMENTS	0.00		309.90	
G749 PRIZES	0.00		0.00	
		143.67		8,713.01
Governance Costs				
G751 INSURANCE	0.00		342.09	
G753 STATIONARY	0.00		0.00	
G755 POSTAGE	0.00		0.00	
		0.00		342.09
Grants and Donations				
G770 FLOWERS	41.48		644.27	
G775 XMAS GRANT	0.00		39.90	
G776 SUMMER BALL GRANT	0.00		0.00	
G780 DONATIONS	0.00		207.50	
G790 PRESENTATIONS	0.00		0.00	
		41.48		891.67
Other Costs				

	Turnover this month		Turnover year to date	
Non Primary Trading Costs	0.00		0.00	
G800 MESS GUESTS	0.00		0.00	
G802 TELEPHONE & INTERNET	0.00		147.41	
G803 PICTURE FRAMING	0.00		0.00	
G805 PROPERTY DEPRECIATION	1,081.46		1,081.46	
G806 PRS & PPL LICENCE	0.00		627.57	
G807 WRITE OFF MESS STOCK	0.00		0.00	
G808 WRITE OFF MESS BILLS	0.00		0.00	
G810 SATELLITE TV	459.56		6,429.90	
G811 TV LICENCE	0.00		159.00	
		1,541.02		8,445.34
Internal Transfers Out				
G900 TRANSFER OUT	0.00		0.00	
G901 INTERNAL TRANSFER OUT	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments		0.00		0.00
GPF Total Expenditure		1,726.17		18,416.15
GPF Income Over Expenditure		1,791.31		4,338.86

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
T001 OPENING TRADING STOCKS	0.00		0.00	
T002 TRADING PURCHASES/RETURN	0.00		0.00	
T003 CLOSING TRADING STOCKS	0.00		0.00	
T004 WRITE OFFs	0.00		0.00	
T005 MESS GUESTS	0.00		0.00	
T006 DISPOSAL AT COST	0.00		0.00	
T007 TRADING EXPENSES	0.00		0.00	
Trading Income				
T008 TRADING SALES	0.00		0.00	
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
Trading Income				
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	140.00		4,952.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		140.00		4,952.00
Activities for Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Investment Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R100 ENTERTAINMENT	1,463.50		17,041.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	97.50		1,210.00	
R104 2 ITB ENTS	240.00		2,980.00	
R105 HQ BN ENTS	152.50		1,852.50	
R106 FUNCTIONS	1,560.00		17,715.00	

	Turnover this month		Turnover year to date	
R107 LIVERS IN FUND	351.00		4,731.00	
R108 SNOWBALL	195.00		1,673.00	
R109 WOs FUND - HQ BN	22.00		250.00	
R110 WOs FUND - 1 ITB	8.00		117.00	
R111 WOs FUND - 2 ITB	10.00		126.00	
R113 TEA & COFFEE	384.00		3,996.50	
		4,483.50		51,692.00
Other Incoming Resources				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		4,623.50		56,644.00

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Charitable Activities				
R100 ENTERTAINMENT	0.00		8,339.31	
R102 PRESENTATION	0.00		1,350.00	
R103 1 ITB ENTS	0.00		187.19	
R104 2 ITB ENTS	0.00		1,384.58	
R105 HQ BN ENTS	0.00		4,858.60	
R106 FUNCTIONS	270.39		1,684.01	
R107 LIVERS IN FUND	0.00		4,804.12	
R108 SNOWBALL	300.00		1,808.00	
R109 WOs FUND - HQ BN	0.00		417.25	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		96.00	
R113 TEA & COFFEE	0.00		3,871.00	
		570.39		28,800.06
Governance Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	

	Turnover this month		Turnover year to date	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Grants and Donations				
R100 ENTERTAINMENT	0.00		6,000.00	
R102 PRESENTATION	660.00		5,163.00	
R103 1 ITB ENTS	0.00		300.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		14,260.98	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		660.00		25,723.98
Other Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 HQ BN ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		1,230.39		54,524.04
Internal Transfers				
R100 ENTERTAINMENT	0.00		3,672.08	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		-2,287.41	
R104 2 ITB ENTS	0.00		-3,216.67	
R105 HQ BN ENTS	0.00		-1,644.09	
R106 FUNCTIONS	0.00		3,476.09	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - HQ BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		3,393.11		2,119.96

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

Infantry Training Centre **04 SGT'S MESS**

October 2024

	Turnover this month		Turnover year to date	
COST OF GOODS SOLD				
OPENING TRADING STOCKS	0.00		0.00	
TRADING PURCHASES/RETURNS	0.00		0.00	
(A)		0.00		0.00
Value of goods disposed at cost				
WRITE OFFs	0.00		0.00	
MESS GUESTS	0.00		0.00	
DISPOSAL AT COST	0.00		0.00	
Value of closing stock at cost	0.00		0.00	
(B)		0.00		0.00
COST OF GOODS SOLD (A - B) = (C)		0.00		0.00
INCOME FROM SALES				
TRADING SALES	0.00		0.00	
INCOME FROM SALES (D)		0.00		0.00
SURPLUS				
Income from sales (Total from D)				
Deduct cost of goods sold (Total from C)				
SURPLUS (E)		0.00		0.00
Gross profit is therefore:		100 %		100 %
E x 100 / C %				
TRADING EXPENSES		0.00		0.00
NET SURPLUS (F)		0.00		0.00
Total Percentage is therefore:		100 %		100 %
F x 100 / C %				

Infantry Training Centre

All mess members
Effective date up to 31/10/2024

Mess Member	CR Limit	Total	10/24	09/24	08/24	07/24	06/24	05/24 +	Unallocated
XMAS PARTY	NONE	354.00	0.00	0.00	354.00	0.00	0.00	0.00	0.00
41 SAMSO WANAM PHAGO SGT	NONE	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
106 COOPER, ROBERT SGT R	NONE	23.10	0.00	0.00	0.00	0.00	0.00	23.10	0.00
1781 SMITH CSGT R	NONE	96.00	0.00	0.00	0.00	0.00	0.00	96.00	0.00
1826 HODGSON - 2 ITB - GDS LSGT ADAM	NONE	62.36	0.00	0.00	0.00	0.00	0.00	62.36	0.00
2283 COLLINS, OWEN LSGT O	NONE	35.95	0.00	0.00	0.00	0.00	0.00	35.95	0.00
2309 VALKALOLOMA MIKAELE SGT	NONE	23.70	0.00	0.00	0.00	0.00	0.00	23.70	0.00
2321 MCCARTHY SGT	NONE	81.85	0.00	0.00	0.00	0.00	0.00	81.85	0.00
2337 CARROLL 807 SGT M	NONE	60.98	0.00	0.00	0.00	0.00	0.00	60.98	0.00
2343 PICKERILL, JESSE SGT	NONE	74.99	0.00	0.00	0.00	23.89	23.51	27.59	0.00
2426 SHARP, MARTIN WO2	NONE	5.62	5.62	0.00	0.00	0.00	0.00	0.00	0.00
2490 SZYSZKO LSGT A	NONE	10.40	10.40	0.00	0.00	0.00	0.00	0.00	0.00
2493 THOMPSON, D SGT	NONE	22.99	0.00	0.00	22.99	0.00	0.00	0.00	0.00
2515 O'BRIEN ALEX LSGT	NONE	40.98	40.98	0.00	0.00	0.00	0.00	0.00	0.00
2571 CAMPS, SHANE ASGT S	NONE	62.18	20.00	0.00	0.00	0.00	0.00	42.18	0.00
2593 WADE SGT	NONE	33.89	0.00	0.00	0.00	0.00	0.00	33.89	0.00
2660 FOSTER SGT	NONE	9.81	0.00	0.00	9.81	0.00	0.00	0.00	0.00
2673									

Infantry Training Centre

Mess Member	CR Limit	Total	10/24	09/24	08/24	07/24	06/24	05/24 +	Unallocated
BIELEFELO, TEMO SSGT 2681	NONE	156.00	36.00	36.20	34.00	34.20	15.60	0.00	0.00
MORRIS, SIMON SGT 2684	NONE	42.29	0.00	0.00	0.00	42.29	0.00	0.00	0.00
SANDILANDS CSGT G 2696	NONE	11.70	0.00	0.00	0.00	0.00	0.00	11.70	0.00
DAVISON, GEORGE LSGT 2699	NONE	45.40	45.40	0.00	0.00	0.00	0.00	0.00	0.00
HARMAN, JAY SJT 2700	NONE	45.70	45.70	0.00	0.00	0.00	0.00	0.00	0.00
			Totals						
		1,799.89	704.10	36.20	420.80	100.38	39.11	499.30	0.00

Infantry Training Centre

All supplier names
Effective date up to 31/10/2024

Supplier	CR Limit	Total	10/24	09/24	08/24	07/24	06/24	05/24 +	Unallocated
CARPET CLEANING	NONE	640.00	400.00	0.00	40.00	0.00	0.00	200.00	0.00
CARPET DINE OUT - WO 2 THOMPSON 104	NONE	200.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
LOST KEYS 36	NONE	65.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00
XMAS FUNCTION 103	NONE	11,591.50	250.00	11,341.50	0.00	0.00	0.00	0.00	0.00
				Totals					
		12,496.50	850.00	11,341.50	40.00	0.00	0.00	265.00	0.00

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing, or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment - Straight Line over a period of 2 – 10 years.
Motor vehicles - Straight Line over a period of 2 – 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.

g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques, and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently, the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e., the provision of facilities, recreational programmes, or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e., the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
Nil	N/A	0	0.00
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Nil	0	0.00
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Balance b/f	3,883.96	0.00	3,883.96
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	1,081.46	0.00	1,081.46
Balance c/f	2,802.50	0.00	2,802.50

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at Year End

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised Stock Exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills passed by Contractor (90-day)	31/10/2024	945.89
Xmas Party	31/10/2024	354.00
Sgt Samso Wanham Phago LIMS	31/10/2024	500.00
	Total	1799.89

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Carpet Cleaning	31/10/2024	640.00
Lost Keys	31/10/2024	65.00
Xmas Function	31/10/2024	11591.50
Dine Out - WO2 Thompson	31/10/2024	200.00
	Total	12496.50

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

This year £	Last year £

Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

Give the number of employees who were engaged in each of the following activities:

	This year	Last year
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
Entertainments	16,264.00	17,041.00	14,339.31	0.00	-3,672.08	15,293.61
Presentations	7,944.89	4,952.00	6,513.00	0.00	0.00	6,383.89
1 ITB Entertainments	771.70	1,210.00	487.19	2,287.41	0.00	3,781.92
2 ITB Entertainments	2,984.64	2,980.00	1,384.58	3,216.67	0.00	7,796.73
HQ Bn Entertainments	2,190.38	1,852.50	4,858.60	1,644.09	0.00	828.37
Functions	10,026.10	17,715.00	15,944.99	0.00	-3,476.09	8,320.02
Livers In	4,946.94	4,731.00	4,804.12	0.00	0.00	4,873.82
Snowball	440.32	1,673.00	1,808.00	0.00	0.00	305.32
ITC WOs Fund	358.06	250.00	417.25	0.00	0.00	190.81
1 ITB WOs Fund	311.49	117.00	0.00	0.00	0.00	428.49
2 ITB WOs Fund	56.11	126.00	96.00	0.00	0.00	86.11
TEA & COFFEE	83.22	3,996.50	3,871.00	0.00	0.00	208.72
Total Restricted Funds	**46,377.85**	**56,644.00**	**54,524.04**	**7,148.17**	**-7,148.17**	**48,497.81**

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from unit
1 ITB Fund	Cater for individual Bn social and team building activities
2 ITB Fund	Cater for individual Bn social and team building activities
HQ Bn ITC Fund	Cater for individual Bn social and team building activities
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for living in members
Snowball	A social based lottery for Mess members
ITC WOs Fund	Provide additional facilities and entertainments for HQ Bn WO's
1 ITB WOs Fud	Provide additional facilities and entertainments for 1ITB WO's
2 ITB WOs Fund	Provide additional facilities and entertainments for 2ITB WO's
Tea & Coffee	Provide Tea, Coffee & Condiments for mess members

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

Nil

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

New working capital is just over £19,000 and is sufficient for the funds needs.

I acknowledge that there is a need for spreadsheets to be used to ensure the function remains within budget.

Mess debtors have reduced this year and there is a robust plan in place to chase aged debtors.

I will also liaise with Aramark to confirm their billing process for the rolling carpet charges and key charges.as these are rolling charges.

Insurance costs are currently sufficient but will be reviewed on completion of an external valuation report once a company has been selected to review the property.

I have no further comments.

Signature

Name Capt A Reid

Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Date: 30/4/25

Managing Trustee's Annual Report and Comments:

Unit: Infantry Training Centre, Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the: WOs & Sgts Mess ~~Fund~~/Charity

Charity name and Charity Commission/Regulator registered number: 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	MOD Constitution Document dated 07/06/2016, and formally adopted at a Mess Committee Meeting.

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	In accordance with Queens' Regulations for the Army 1975, Chapter 5, the Commanding Officer HQ Bn is designated as Managing Trustee for this Service (Charitable) Fund. Other Trustees are the Commanding Officers of 1ITB, 2ITB and the SQM of HQ Bn.

Trustee induction and training	The managing Trustee, Lt Col P Morgan, has attended the Commanding Officers Designate Course (CODC) on 23/06/2023. The Fund Manager Capt A Reid, completed his online FM e-Learning on 22/05/2024, this being within 1 month of assuming appointment in accordance with Service Fund Regulations para 0128b.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Funds objects are based on the need to maintain the moral component of Fighting Power and Unit cohesion through the development and maintenance of Regimental ethos. The maintenance of a broader Regimental ethos is fundamental to the way officers and soldiers are recruited, retained, and developed. It is achieved through a combination of Regimental dinner nights, seasonal functions, and lunches to achieve cohesion and reinforce Regimental bonds, and in purchasing items to mark important Regimental dates and events and improved the lived experience of our workforce.
Summary of main achievements of the Charity during the year	In line with its objectives, the fund has supported a number of social and sporting events this year: Summer Ball Christmas Ball WO's Team Building Bn Dinner Nights

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	The Funds finances remain healthy and there has not been an undue accumulation of funds during this audit period. The primary source of income is derived from membership subscriptions.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	My direction to the FM is to ensure that there is sufficient income to meet expenditure, and this includes forecasting large expenditure and raising income accordingly. I am comfortable with the total worth of the fund to rise in line with inflation, and any excess of Income over Expenditure should not exceed 3% without further explanation. I have set the financial reserve limit to £5k; before any expenditure is committed that will result on the fund dipping below this threshold it will require my prior approval.

Investments selection policy and performance of those investments.	N/A

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col P Morgan – MT. Capt L Parkes – FM. Capt A Reid – FM.

Serious Incidents	None.

Public Benefit Statement	This fund provides public benefit by assisting service personnel to perform their roles more effectively within the Armed Forces of the Crown. It does this by providing and supporting sporting events, adventure training, and welfare activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; skills; fitness; confidence, character, spirit and attitude; and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. Having reviewed the GPF Income over Expenditure amount for this audit period I am content that the current level of Subscriptions and the trading profit percentage are sufficient to maintain the fund in a healthy state. Therefore, at the next Mess meeting it is recommended that the members vote for the level of subscriptions to remain as they are for the next 6 months. I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities, the charity should undertake.

Additional comments (include any declarations which were not correct (page 12/13):

A well-run fund that is vital to the morale of the Establishment.

Having reviewed the GPF Income over Expenditure amount for this audit period, I am content that the current level of subscriptions are sufficient to maintain the fund in a healthy state. Therefore, at the next Mess Meeting, it is my recommendation that the members vote for the level of subscriptions to remain as they but to be reviewed at least every 6 months.

A few issues to monitor, regarding the administration of functions costs, it is recommended that the FM and RA utilise spreadsheets to manage the spending and not creditors.

Creditors should be cleared monthly; the FM is to chase Aramark for bills accordingly. Noting the Carpet cleaning is a recurring issue that could take two years to clear for an individual.

The FM should continue to pursue the long-outstanding dets, if unrecoverable a proposal is to be put to the Mess members to vote for write-off action.

Net Working Capital is considered to be at the right level.

I have no further comments.

Signature _____

Name Lt Col P Morgan

Date: 31 JAN 25

Appointment CO HQ Bn

Internal Auditor's/Audit Board Report

1. *I/~~We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/~~We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/~~We~~ have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.

5. Previous observations *have/~~have not~~ been actioned (list those observations outstanding).

6. I/~~We~~ have made the following observations whilst carrying out the internal audit.

Executive Summary

7. The total fund value has decreased by 10.10% (£63930.77 - £70389.59 = £7215.16) and within the MT's financial reserved policy. The liquidity sits at 1.28 (£78311.00 / (£12496.50 + £48497.81)) this means there is sufficient liquid assets for the Fund to meet its liabilities.

8. Based on the material reviewed, I conclude that the governance and control of processes are satisfactory, however there are a few accounting issues that need to be addressed to ensure the fund income and expenditure is accurately captured in the correct resource accounting codes, mainly that Creditors should not be used to manage function expenditure, if necessary, spreadsheets should be used and Restricted Funds for annual events (Christmas and Summer Functions). This needs to be discussed with the RA.

Financial Review

9. **Fund Income.** The gross incoming resources has not exceeded £100,000.00. The fund is registered with the charity commission, but does not need to be as the annual turnover is less than £100,000.00, therefore the RA is advised to de-register the fund.

10. **Liquidity.** The liquidity sits at 1.28 meaning the fund has sufficient liquid assets to meet its liabilities.

11. **Fixed Assets**. During the reporting period the fixed assets of the Sgts Mess have increase by 27.84% (£1081.46). This decrease is discussed at paragraph 4 to the Notes of the Accounts, and can be attributed to:

    a. Straight line depreciation of £1081.46.

12. **Current Assets.** During the reporting period the current assets of the fund have increase by 32.04% (£19438.40). This is attributed to several factors:

    a. An increase in current account mainly from subscriptions, bar profit (Aramark ran bar paying % profit to Mess) and high interest Treasury Acct annual interest.

13. **Investments**. Nil

14. **Unrestricted Funds.** GPF income exceeded expenditure by 19.07% this year (£22755.01 - £18416.15 = £4338.86), income is generated from subscriptions and bar profits from Aramark. Main observations as follows:

- Insurance costs also need to be reviewed, last valuation was 2013, I would suggest an updated valuation of property is required – Offrs Mess FM is leading with a valuation team to come into the Establishment to undertake full valuation of all fund assets, on completion Insurance is to be reviewed as appropriate.

15. **Restricted Funds.** Detailed information is available in the Restricted Funds analysis contained in the Fund Return Summary within the financial bundle. Main observations as follows:

- Expenditure for functions is not accurately reflected in the account funds, currently when a function is approved the RA moves funds from RF into Creditors by way of Grants and Donations so as to manage the spending for that specific function and then any remaining balance is refunded to the RF, I do not consider this best practice. Specific RF's should be raised for Summer and Christmas Functions as they run annually or to track spending for functions a separate spreadsheet should be used, this will ensure all income and expenditure for functions are recorded under the correct Resource Accounting Code within the fund.

16. **Debtors.** Debt represents 2.4% of Current Assets, amounting to £1927.86. Debtors should be cleared as soon as possible, after 3 months they are classed as Aged Debtors and need to be chased by the FM.

- Aged debt amounts to 35.5% Aged Mess bills and the FM has been advised to chase these, however overall, this debt is assessed as low risk.

- Sgt Samso has a debt of £500 which equated to 27.78% of debtors, this was issued for the Sgts Mess members in Nepal to have a function and will be cleared in Feb 25 when he returns from RI duty.

- There is a debt of £354.00 for a Xmas Party, which needs to be cleared as a priority, the FM is advised to authorised payment to clear the debt from the relevant fund (GPF or RF Functions, both have sufficient funds to cover the cost).

17. **Creditors.** The Fund has creditors amounting to £12496.50. Creditors should be cleared within 30 days.

- Two aged creditors (in excess of a month) @ £705.00 for carpets cleaning and keys, the FM has been advised to liaise with Aramark to confirm their billing process as these are rolling charges pending billing from Aramark.

- Xmas function @ £11591.50, this creditor has been raised to administer the funds for a function, in order to control spending and remain in budget, this is not seen a good practice RF's should be created for main functions with small functions to use 'R106 Functions' and spreadsheets to be used to ensure the function remains within budget. This required a process change by the RA that the FM needs to discuss with her.

Control Measures.

18. During the reporting period the continuous audit has established that the vouchers audited demonstrated that the FM and committee were correctly observing the operating practices detailed withing the Constitution and the Charter.

19. Periodic property checks have been complete throughout the year and the FM is content with the valuations.

20. The FM is content that the insurance levels are appropriate, but this will be reviewed once an independent valuer is appointed to value all assets within Establishment Funds, FM Officers Mess is leading with this.

Signature 

Name Suzi Bateson

Date: 30 Jan 25

Appointment RAO 2ITB

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

a. Examine the accounts (under section 43(3)(a) of the Act).

b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).

c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

a. Which gives me reasonable cause to believe that in any material respect the requirements:

(1) To keep accounting records in accordance with section 41 of the 1993 Act:

(2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

Comd/SO2 SPS Comments

- Both Creditors & debtors ~~which~~ have a number of long term items which need clearing ASAP.
- If functions are to take place frequently R Codes are to be used not Creditors / Debtors.
- Fund income has not ~~increase~~ exceeded £100k. The fund needs de-registering.
- Property evaluation needs to occur soonest!
- Thorough IA notes, well done!

Independent Examiner's Signature _____

Name MAJ THOMSON

Date: 11/8/25

Appointment SO2 SPS HQ NORTH

PERCENTAGE PROFIT CALCULATOR

(Internal use only – not required by the charity regulator)

COST OF GOODS SOLD

Enter the FIRST LINE total figure from the LEFT-HAND page of the AB 397. (1)

Enter the total amount of EXPENSES charged. (2)

DEDUCT figure (2) from figure (1). A

Enter the total amount of goods DISPOSED OF AT COST (Mess guests, Write offs etc) (3)

Enter the value of the CLOSING STOCK At COST PRICE. (4)

ADD figure (3) to figure (4). B

COST OF GOODS SOLD (A – B) C

INCOME FROM SALES:

Enter the FINAL total from the RIGHT-HAND page of the AB 397 (5)

Enter figure B from above (6)

DEDUCT figure (6) from figure (5). D

PROFIT:

Enter Income from Sales – FIGURE D (7)

Enter Cost of Goods Sold – FIGURE C (8)

DEDUCT figure (8) from figure (7). E

PERCENTAGE PROFIT IS THEREFORE: $\frac{E \times 100}{C}$ = _____%

(To two decimal places)

CROSS CHECK: FIGURE E (GROSS PROFIT) DEDUCT EXPENSES CHARGED = AB397 PROFIT (NET PROFIT)

Trading Account details:

Title of Trading Account	Percentage Profit	
	Current	Previous

WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the Warrant Officers & Sergeants Mess ~~Fund~~/Charity

Charity Commission/~~Regulator registered number~~ 1129688

For the period from 01 November 2022 to 31 October 2023

Managing Trustee(s) during the period:

From	**01-Nov-2022**	**to**	**13-Aug-2023**	**Name**	**Lt Col J C F Huxley R IRISH**
From	**14-Aug-2023**	**to**	**31-Oct-2023**	**Name**	**Lt Col P J Morgan SCOTS**
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**01-Nov-2022**	**to**	**31-Oct-2023**	**Name**	**Capt L Parkes RLC**
From		**to**		**Name**	
From		**to**		**Name**	
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	**01-Nov-2022**	**to**	**02-Oct-2023**	**Name**	**Mr D J Cross**
From	**03-Oct-2023**	**to**	**31-Oct-2023**	**Name**	**Ms S Bateson**
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**01-Nov-2022**	**to**	**31-Oct-2023**	**Name**	**Mrs A Clark**
From				**Name**	
From		**to**		**Name**	

October 2023

End of last year		Balance	
	Fixed Assets		
3,046.62	CAPITAL PROPERTY	3,883.96	
3,046.62	Total Fixed Assets		3,883.96
	Current Assets		
11,028.54	Current bank account	33,393.26	
25,351.42	TREASURY ACCOUNT	25,351.42	
1,047.46	Debtors	1,927.86	
80.50	STOCK ON HAND	0.00	
37,507.92	Total Current Assets		60,672.54
40,554.54	Total Assets		64,556.50
	Liabilities		
645.12	Creditors	598.43	
15.24	VAT control	27.30	
0.00	VAT payable	0.00	
(660.36)	Total Liabilities		(625.73)
39,894.18	Total Assets Minus Liabilities		63,930.77
	Total Funds		
45,421.49	Total Restricted Funds	46,377.85	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
(5,527.31)	Accumulated Trading & GPF	17,552.92	
39,894.18	Total Funds		63,930.77

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
10,045.34	ENTERTAINMENT	16,264.00	
7,569.43	PRESENTATION	7,944.89	
6,796.94	1 ITB ENTS	771.70	
10,344.95	2 ITB ENTS	2,984.64	
7,990.73	ITC ENTS	2,190.38	
0.00	FUNCTIONS	10,026.10	
1,569.25	LIVERS IN FUND	4,946.94	
500.32	SNOWBALL	440.32	
105.06	WOs FUND - SP BN	358.06	
164.49	WOs FUND - 1 ITB	311.49	
334.98	WOs FUND - 2 ITB	56.11	
0.00	TEA & COFFEE	83.22	
45,421.49			46,377.85
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
(149.50)	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
(64,527.89)	General Purpose Fund surplus	23,080.23	
(64,677.39)	Trading & GPF surplus		23,080.23
59,150.08	Balance at last balance sheet		(5,527.31)
(5,527.31)	Accumulated Trading & GPF		17,552.92
39,894.18	Grand total		63,930.77

Signature of A/C Holder/Fund Manager

Date 8 Feb 24

Signature of Managing Trustee

End of last year Balance

Date 8 FEB 2024

Balance date to end of October 2023
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	3,883.96		837.34	
B400	STOCK ON HAND	0.00			-80.50
B500	Debtors	1,927.86		880.40	
B650	Current bank account	33,393.26		22,364.72	
B651	TREASURY ACCOUNT	25,351.42		0.00	
B700	Creditors		-598.43	46.69	
B750	VAT control		-27.30		-12.06
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF	5,527.31		64,677.39	
R100	ENTERTAINMENT		-16,264.00		-6,218.66
R102	PRESENTATION		-7,944.89		-375.46
R103	1 ITB ENTS		-771.70	6,025.24	
R104	2 ITB ENTS		-2,984.64	7,360.31	
R105	ITC ENTS		-2,190.38	5,800.35	
R106	FUNCTIONS		-10,026.10		-10,026.10
R107	LIVERS IN FUND		-4,946.94		-3,377.69
R108	SNOWBALL		-440.32	60.00	
R109	WOs FUND - SP BN		-358.06		-253.00
R110	WOs FUND - 1 ITB		-311.49		-147.00
R111	WOs FUND - 2 ITB		-56.11	278.87	
R113	TEA & COFFEE		-83.22		-83.22
		70,083.81	-47,003.58	108,331.31	-20,573.69
		23,080.23		87,757.62	

A\C Code	Name	Balance	Month Movement
G001	DONATIONS	0.00	0.00
G002	GRANTS	0.00	0.00
G003	PRESENTATIONS	0.00	0.00
G050	GAMING MACHINE INCOME	0.00	0.00
G100	BAR PROFIT - CONTRACTOR	-3,571.59	-208.89
G124	VENDING MACHINE INCOME	0.00	0.00
G125	BANK INTEREST	-589.57	-589.57
G150	SUBSCRIPTIONS	-16,557.08	-1,398.71
G151	ENTERTAINMENTS	-15,000.00	0.00
G152	FUNCTION INCOME	0.00	0.00
G156	MESS COFFEE/TEA	0.00	0.00
G400	TRANSFER IN	0.00	0.00
G520	GAMING MACHINE HIRE	0.00	0.00
G600	MESS BILL ADJUTS/REFUNDS	0.00	0.00
G601	ENTERTAINMENTS	1,877.93	0.00
G605	TPT COSTS	0.00	0.00
G606	CLEANING ITEMS	0.00	0.00
G607	ED PAY	0.00	0.00
G610	DECORATIONS	0.00	0.00
G612	TEAM ACTIVITIES	374.55	0.00
G615	FUNCTIONS	134.00	0.00
G620	NAPKINS & CANDLES	397.50	0.00
G621	NON VALUE PROPERTY	0.00	0.00
G625	INCORRECTLY RAISED CHARGES	0.00	0.00
G635	MESSING	0.00	0.00
G665	SPORT	0.00	0.00
G685	ACCM LOSSES	0.00	0.00
G686	ENGRAVING	0.00	0.00
G695	PROPERTY REPAIRS	0.00	0.00
G696	EXPENDABLE PROPERTY	0.00	0.00
G700	NEWSPAPERS	595.00	0.00
G730	INFRASTRUCTURE ENHANCEMENT	0.00	0.00
G748	ENTERTAINMENTS	0.00	0.00
G749	PRIZES	0.00	0.00
G751	INSURANCE	391.90	0.00

A\C Code	Name	Balance		Month Movement	
G753	STATIONARY	1.00		0.00	
G755	POSTAGE	0.00		0.00	
G770	FLOWERS	352.44		0.00	
G775	XMAS GRANT	0.00		0.00	
G776	SUMMER BALL GRANT	0.00		0.00	
G780	DONATIONS	207.50		0.00	
G790	PRESENTATIONS	24.00		0.00	
G800	MESS GUESTS	0.00		0.00	
G802	TELEPHONE & INTERNET	137.89		0.00	
G803	PICTURE FRAMING	0.00		0.00	
G805	PROPERTY DEPRECIATION	761.66		761.66	
G806	PRS & PPL LICENCE	566.74		0.00	
G807	WRITE OFF MESS STOCK	92.56		0.00	
G808	WRITE OFF MESS BILLS	247.71		0.00	
G810	SATELLITE TV	6,316.63		545.81	
G811	TV LICENCE	159.00		0.00	
G900	TRANSFER OUT	0.00		0.00	
G901	INTERNAL TRANSFER OUT	0.00		0.00	
T001	OPENING TRADING STOCKS	80.50		0.00	
T002	TRADING PURCHASES/RETURNS	0.00		0.00	
T003	CLOSING TRADING STOCKS	0.00		0.00	
T004	WRITE OFFs	0.00		0.00	
T005	MESS GUESTS	0.00		0.00	
T006	DISPOSAL AT COST	0.00		0.00	
T007	TRADING EXPENSES	0.00		0.00	
T008	TRADING SALES		-80.50	0.00	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		12,718.51	-35,798.74	1,307.47	-2,197.17
		-23,080.23		-889.70	
		0.00			

Statement of Financial Activities as at 31/10/2023

Infantry Training Centre **04 SGT'S MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	2,330.00	0.00	2,330.00	3,000.00
Activities for Generating Funds	3,571.59	0.00	0.00	3,571.59	2,396.74
Investment Income	589.57	0.00	0.00	589.57	71.22
Income Resources from Charitable Activities	31,637.58	56,097.31	0.00	87,734.89	46,645.37
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**35,798.74**	**58,427.31**	**0.00**	**94,226.05**	**52,113.33**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	3,459.48	52,334.41	0.00	55,793.89	69,037.97
Governance Costs	392.90	22.00	0.00	414.90	401.79
Grants and Donations	583.94	5,114.54	0.00	5,698.48	17,702.43
Other Costs	8,282.19	0.00	0.00	8,282.19	7,777.77
Total Resources Expended	**12,718.51**	**57,470.95**	**0.00**	**70,189.46**	**94,919.96**
Net Incoming/Outgoing Resources Before Transfers	**23,080.23**	**956.36**	**0.00**	**24,036.59**	**-42,806.63**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**23,080.23**	**956.36**	**0.00**	**24,036.59**	**-42,806.63**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**23,080.23**	**956.36**	**0.00**	**24,036.59**	**-42,806.63**
Reconciliation of Funds					
Total funds brought forward from previous year	**-5,527.31**	**45,421.49**	**0.00**	**39,894.18**	
Total funds carried forward	**17,552.92**	**46,377.85**	**0.00**	**63,930.77**	

October 2023

	Turnover this month		Turnover year to date	
COST OF GOODS SOLD				
OPENING TRADING STOCKS	0.00		80.50	
TRADING PURCHASES/RETURNS	0.00		0.00	
(A)		0.00		80.50
Value of goods disposed at cost				
WRITE OFFs	0.00		0.00	
MESS GUESTS	0.00		0.00	
DISPOSAL AT COST	0.00		0.00	
Value of closing stock at cost	0.00		0.00	
(B)		0.00		0.00
COST OF GOODS SOLD (A - B) = (C)		0.00		80.50
INCOME FROM SALES				
TRADING SALES	0.00		80.50	
INCOME FROM SALES (D)		0.00		80.50
SURPLUS				
Income from sales (Total from D)				
Deduct cost of goods sold (Total from C)				
SURPLUS (E)		0.00		0.00
Gross profit is therefore:		100 %		0.00 %
E x 100 / C %				
TRADING EXPENSES		0.00		0.00
NET SURPLUS (F)		0.00		0.00
Total Percentage is therefore:		100 %		0.00 %
F x 100 / C %				

Infantry Training Centre **04 SGT'S MESS**

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R100 ENTERTAINMENT	10,045.34	17,545.75	0.00	0.00	11,327.09	16,264.00
R102 PRESENTATION	7,569.43	5,590.00	0.00	0.00	5,214.54	7,944.89
R103 1 ITB ENTS	6,796.94	1,465.00	0.00	0.00	7,490.24	771.70
R104 2 ITB ENTS	10,344.95	3,010.00	0.00	0.00	10,370.31	2,984.64
R105 ITC ENTS	7,990.73	1,862.00	0.00	0.00	7,662.35	2,190.38
R106 FUNCTIONS	0.00	20,279.46	0.00	0.00	10,253.36	10,026.10
R107 LIVERS IN FUND	1,569.25	4,344.00	0.00	0.00	966.31	4,946.94
R108 SNOWBALL	500.32	1,461.21	0.00	0.00	1,521.21	440.32
R109 WOs FUND - SP BN	105.06	253.00	0.00	0.00	0.00	358.06
R110 WOs FUND - 1 ITB	164.49	147.00	0.00	0.00	0.00	311.49
R111 WOs FUND - 2 ITB	334.98	110.00	0.00	0.00	388.87	56.11
R113 TEA & COFFEE	0.00	2,359.89	0.00	0.00	2,276.67	83.22
Total Restricted Funds	45,421.49	58,427.31	0.00	0.00	57,470.95	46,377.85

All mess members
Effective date up to 31/10/2023

Mess Member	CR Limit	Total	10/23	09/23	08/23	07/23	06/23	05/23 +	Unallocated
COOPER, ROBERT SGT R 1781	NONE	23.10	0.00	0.00	0.00	0.00	0.00	23.10	0.00
SMITH CSGT R 1826	NONE	96.00	0.00	24.20	24.00	24.20	23.60	0.00	0.00
DAVISON, KEVIN CSGT K 1892	NONE	404.80	31.00	31.20	31.00	31.20	30.60	249.80	0.00
ENTWISTLE SGT J 1993	NONE	57.69	0.00	0.00	0.00	0.00	33.80	23.89	0.00
HEALE - 2 ITB GDS COY LSGT JACO 2055	NONE	8.76	0.00	0.00	0.00	0.00	0.00	8.76	0.00
ROWLANDS - 2 ITB - TEMP DUTY LS 2228	NONE	160.56	0.00	0.00	33.70	33.89	21.10	71.87	0.00
HODGSON - 2 ITB - GDS LSGT ADAM 2283	NONE	62.36	0.00	0.00	0.00	0.00	0.00	62.36	0.00
COLLINS, OWEN LSGT O 2309	NONE	35.95	0.00	0.00	0.00	0.00	0.00	35.95	0.00
FRASER SGT B 2311	NONE	122.80	0.00	30.89	61.59	0.00	30.32	0.00	0.00
VALKALOLOMA MIKAELE SGT 2321	NONE	23.70	0.00	23.70	0.00	0.00	0.00	0.00	0.00
TATE LSGT J 2336	NONE	152.18	15.40	20.58	30.98	0.00	30.04	55.18	0.00
MCCARTHY SGT 2337	NONE	81.85	0.00	0.00	0.00	13.20	0.00	68.65	0.00
CARROLL 807 SGT M 2343	NONE	60.98	0.00	33.89	27.09	0.00	0.00	0.00	0.00
TURNBULL SGT C 2385	NONE	30.35	30.35	0.00	0.00	0.00	0.00	0.00	0.00
WANLESS, CHRIS CSGT C 2425	NONE	84.90	0.00	0.00	0.00	0.00	0.00	84.90	0.00
TAYLOR, JAMES CSGT 2467	NONE	306.80	34.00	34.20	34.00	38.70	33.60	132.30	0.00
TIQATABUA CSGT J 2491	NONE	123.20	82.00	0.00	41.20	0.00	0.00	0.00	0.00

Mess Member	CR Limit	Total	10/23	09/23	08/23	07/23	06/23	05/23 +	Unallocated
GRIFFIN LSGT D 2513	NONE	8.18	8.18	0.00	0.00	0.00	0.00	0.00	0.00
HARRIS SGT A 2518	NONE	20.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00
COCKINGS, ROBBIE SGT 2532	NONE	63.70	0.00	0.00	63.70	0.00	0.00	0.00	0.00
			Totals						
	✓	1,927.86	200.93	198.66	347.26	141.19	223.06	816.76	0.00

All supplier names
Effective date up to 31/10/2023

Supplier	CR Limit	Total	10/23	09/23	08/23	07/23	06/23	05/23 +	Unallocated
CARPET CLEANING CARPET	NONE	360.00	0.00	0.00	0.00	0.00	0.00	360.00	0.00
LOST KEYS 36	NONE	65.00	25.00	0.00	0.00	0.00	0.00	40.00	0.00
SGT WATKISS 101	NONE	173.43	0.00	0.00	173.43	0.00	0.00	0.00	0.00
			Totals						
		598.43	25.00	0.00	173.43	0.00	0.00	400.00	0.00

October 2023

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		0.00	
G002 GRANTS	0.00		0.00	
G003 PRESENTATIONS	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
G050 GAMING MACHINE INCOME	0.00		0.00	
G100 BAR PROFIT - CONTRACTOR	208.89		3,571.59	
G124 VENDING MACHINE INCOME	0.00		0.00	
		208.89		3,571.59
Investment Income				
G125 BANK INTEREST	589.57		589.57	
		589.57		589.57
Income Resources from Charitable Activiti				
Trading Income	0.00		80.50	
G150 SUBSCRIPTIONS	1,398.71		16,557.08	
G151 ENTERTAINMENTS	0.00		15,000.00	
G152 FUNCTION INCOME	0.00		0.00	
G156 MESS COFFEE/TEA	0.00		0.00	
		1,398.71		31,637.58
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
		0.00		0.00
GPF Total Income		2,197.17		35,798.74

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
		0.00		0.00
Costs of Generating Funds				
G520 GAMING MACHINE HIRE	0.00		0.00	
		0.00		0.00
Charitable Activities				
Trading costs	0.00		80.50	
G600 MESS BILL ADJUTS/REFUNDS	0.00		0.00	
G601 ENTERTAINMENTS	0.00		1,877.93	
G605 TPT COSTS	0.00		0.00	
G606 CLEANING ITEMS	0.00		0.00	
G607 ED PAY	0.00		0.00	
G610 DECORATIONS	0.00		0.00	
G612 TEAM ACTIVITIES	0.00		374.55	
G615 FUNCTIONS	0.00		134.00	
G620 NAPKINS & CANDLES	0.00		397.50	
G621 NON VALUE PROPERTY	0.00		0.00	
G625 INCORRECTLY RAISED CHARG	0.00		0.00	
G635 MESSING	0.00		0.00	
G665 SPORT	0.00		0.00	
G685 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G695 PROPERTY REPAIRS	0.00		0.00	
G696 EXPENDABLE PROPERTY	0.00		0.00	
G700 NEWSPAPERS	0.00		595.00	
G730 INFRASTRUCTURE ENHANCEM	0.00		0.00	
G748 ENTERTAINMENTS	0.00		0.00	
G749 PRIZES	0.00		0.00	
		0.00		3,459.48
Governance Costs				
G751 INSURANCE	0.00		391.90	
G753 STATIONARY	0.00		1.00	
G755 POSTAGE	0.00		0.00	
		0.00		392.90
Grants and Donations				
G770 FLOWERS	0.00		352.44	
G775 XMAS GRANT	0.00		0.00	
G776 SUMMER BALL GRANT	0.00		0.00	
G780 DONATIONS	0.00		207.50	
G790 PRESENTATIONS	0.00		24.00	
		0.00		583.94
Other Costs				
Non Primary Trading Costs	0.00		0.00	

	Turnover this month		Turnover year to date	
G800 MESS GUESTS	0.00		0.00	
G802 TELEPHONE & INTERNET	0.00		137.89	
G803 PICTURE FRAMING	0.00		0.00	
G805 PROPERTY DEPRECIATION	761.66		761.66	
G806 PRS & PPL LICENCE	0.00		566.74	
G807 WRITE OFF MESS STOCK	0.00		92.56	
G808 WRITE OFF MESS BILLS	0.00		247.71	
G810 SATELLITE TV	545.81		6,316.63	
G811 TV LICENCE	0.00		159.00	
		1,307.47		8,282.19
Internal Transfers Out				
G900 TRANSFER OUT	0.00		0.00	
G901 INTERNAL TRANSFER OUT	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments				
		0.00		0.00
GPF Total Expenditure		1,307.47		12,718.51
GPF Income Over Expenditure		889.70		23,080.23

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
T001 OPENING TRADING STOCKS	0.00		80.50	
T002 TRADING PURCHASES/RETURN	0.00		0.00	
T003 CLOSING TRADING STOCKS	0.00		0.00	
T004 WRITE OFFs	0.00		0.00	
T005 MESS GUESTS	0.00		0.00	
T006 DISPOSAL AT COST	0.00		0.00	
T007 TRADING EXPENSES	0.00		0.00	
		---		---
Trading Income				
T008 TRADING SALES	0.00		80.50	
		---		---
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
		---		---
Trading Income				
		---		---
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	470.00		2,330.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		470.00		2,330.00
Activities for Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Investment Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R100 ENTERTAINMENT	1,500.00		17,545.75	
R102 PRESENTATION	0.00		3,260.00	
R103 1 ITB ENTS	122.50		1,465.00	
R104 2 ITB ENTS	247.50		3,010.00	
R105 ITC ENTS	152.50		1,862.00	
R106 FUNCTIONS	1,960.00		20,279.46	

	Turnover this month		Turnover year to date	
R107 LIVERS IN FUND	378.00		4,344.00	
R108 SNOWBALL	-145.00		1,461.21	
R109 WOs FUND - SP BN	23.00		253.00	
R110 WOs FUND - 1 ITB	12.00		147.00	
R111 WOs FUND - 2 ITB	10.00		110.00	
R113 TEA & COFFEE	199.00		2,359.89	
		4,459.50		56,097.31
Other Incoming Resources				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		4,929.50		58,427.31

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Charitable Activities				
R100 ENTERTAINMENT	580.00		11,235.09	
R102 PRESENTATION	0.00		170.00	
R103 1 ITB ENTS	0.00		7,490.24	
R104 2 ITB ENTS	0.00		10,370.31	
R105 ITC ENTS	0.00		7,662.35	
R106 FUNCTIONS	0.00		10,253.36	
R107 LIVERS IN FUND	200.00		966.31	
R108 SNOWBALL	0.00		1,521.21	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		388.87	
R113 TEA & COFFEE	360.93		2,276.67	
		1,140.93		52,334.41
Governance Costs				
R100 ENTERTAINMENT	0.00		22.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	

	Turnover this month		Turnover year to date	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		22.00
Grants and Donations				
R100 ENTERTAINMENT	0.00		70.00	
R102 PRESENTATION	60.00		5,044.54	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		60.00		5,114.54
Other Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		1,200.93		57,470.95
Internal Transfers				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
R113 TEA & COFFEE	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		3,728.57		956.36

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 - 10 years.
Motor vehicles	-	Straight Line over a period of 2 - 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
NIL	N/A	0	0.00
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
	0	0.00
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures fittings & equipment £	Motor vehicles £	Total £
Balance b/f	3,046.62	0.00	3,046.62
Purchases	1,599.00	0.00	1,599.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	761.66	0.00	761.66
Balance c/f	3,883.96	0.00	3,883.96

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised stock exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills passed by Contractor (90-day)	31-Oct-23	1,927.86
	Total	1,927.86

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Carpet Cleaning	31-Oct-23	360.00
Lost Keys	31-Oct-23	65.00
Sgt Watkiss	01-Aug-23	173.43
	Total	598.43

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

Give the number of employees who were engaged in each of the following activities:

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	[1]Transfers	[1]Gains and losses	Fund Bal C/F
Entertainments	10,045.34	17,545.75	11,327.09	0.00	0.00	16,264.00
Presentations	7,569.43	5,590.00	5,214.54	0.00	0.00	7,944.89
1 ITB Entertainments	6,796.94	1,465.00	7,490.24	0.00	0.00	771.70
2 ITB Entertainments	10,344.95	3,010.00	10,370.31	0.00	0.00	2,984.64
ITC Entertainments	7,990.73	1,862.00	7,662.35	0.00	0.00	2,190.38
Functions	0.00	20,279.46	10,253.36	0.00	0.00	10,026.10
Livers In	1,569.25	4,344.00	966.31	0.00	0.00	4,946.94
Snowball	500.32	1,461.21	1,521.21	0.00	0.00	440.32
ITC WOs Fund	105.06	253.00	0.00	0.00	0.00	358.06
1 ITB WOs Fund	164.49	147.00	0.00	0.00	0.00	311.49
2 ITB WOs Fund	334.98	110.00	388.87	0.00	0.00	56.11
TEA & COFFEE	0.00	2,359.89	2,276.67	0.00	0.00	83.22
Total Restricted Funds	45,421.49	58,427.31	57,470.95	0.00	0.00	46,377.85

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from the unit.
1 ITB	Cater for individual Bn social and team building activities farewells.
2 ITB	Cater for individual Bn social and team building activities farewells.
ITC	Cater for individual Bn social and team building activities farewells.
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for Living in Mess members.
Snowball	A social based lottery for Mess members.
ITC WOs Fund	Provide additional facilities and entertainments for Sp Bn WOs.
1 ITB WOs Fud	Provide additional facilities and entertainments for 1 ITB WOs.
2 ITB WOs Fund	Provide additional facilities and entertainments for 2 ITB WOs.
Tea & Coffee	Provide Tea, Coffee & Condiments for Mess Members

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

NIL

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee's report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

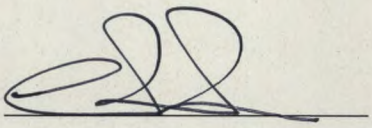
Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustee's comments.

Additional comments:

Debtors. The fund Management Team are aware of the long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable and those debts that are deemed as such will be put to the mess for write-off action. Debts in excess of 3 months £1927.86 will be persued and if required, written-off.

Net Working Capital of £11.1K and is sufficient to meet the needs of the Fund.

I have no further comments.

Signature 

Name Capt L Parkes

Date: 8 Feb 24

Fund Manager (Regimental Accountant Scheme)/Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit Infantry Training Centre Catterick

Address Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the WOs & Sgts Mess Fund/Charity

Charity Commission/Regulator registered number 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc): and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Mess Rules and Constitution

Objects of the Charity	To provide facilities, amenities, and funding that improves and promotes the comfort, well being and education of WO and SNCOs. Also to promote social, and team activities.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Trustees are elected by appointment. The Commanding Officer Sp Bn is the Managing Trustee. Other Trustees are the Fund Manager and Sp Bn RSM.

Trustee induction and training	Capt L Parkes completed her Fund Manager training 28 June 2022.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Fund has be able to subsidise some organised social, sporting and other activities to promote team cohesion despite restrictions of the recent pandemic. Funds have also been used to carry out some limited refurbishment. Income derives primarily through subscriptions.
Summary of main achievements of the Charity during the year	Main events have been somewhat limited due to the pandemic. However, funds are being committed for upcoming social activities such as the Christmas function.

Provide a brief review of the financial position of the charity. This should include the principle types of income.

Financial Review	This should be kept under regular review because of the limitations of the pandemic and any decision to limit member subscriptions. Net working Capital is around £11K and is considered more than enough to meet the needs of the Fund.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The fund is generally required to increase its General Purpose/Unrestricted Fund in line with inflation each year. Although exceptionally it may overspend to realise a long term benefit.

Investments selection policy and performance of those investments	Investment policy is decided by the investment committee that sits quarterly and comprises of 3 x Commanding Officers, the SQM, ITC RSM and RAO ITC.

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col P J Morgan SCOTS, Lt Col J C F Huxley R IRISH, Capt L Parkes RLC

Serious Incidents	None

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by: *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence; character; spirit and attitude; and morale**. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).

*delete as appropriate.

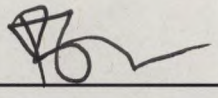
Additional comments (include any declarations which were not correct (Pg 12/13)):

I agree with the FM and IA comments.

Cash holdings are probably at the right level given the restrictions of what members can or can't do. The current cash levels are considered to be more than enough to meet the needs of the Fund.

Long-outstanding debtors have been an issue for some years. The Fund Management Team are to ensure those bills over 3-months old are pursued and where the debts are deemed irrecoverable, then write-off action needs to be put to the mess in a meeting.

I have no further comments.

Signature 

Name LT COL P J MORGAN

Date: 8 FEB 2024

Appointment COMMANDING OFFICER

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below *I am/we are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/ we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/We have stamped and the original books of account and the original records *I/we have checked. All vouchers relating to this account have been cancelled.

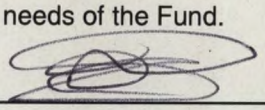
5. *I/We have made the following observations whilst carrying out the internal audit:

a. Previous observations *have/have not been actioned (list those observation outstanding).

Debtors. There are still a number of long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable. The Fund Management Team should ensure where this is the case, that the debts are written-off.

Creditors. These are long-outstanding and can't be regarded as short-term creditors. Therefore it is recommended that these are credited to the GPF. Should invoices ever be raised, the compensating debit should be applied to the GPF.

Net Working Capital stands at £11.1K and is sufficient to meet the needs of the Fund.

Signature 

Name MS S BATESON

Date: 22 FEB 24

Appointment RAO 2ITB

- Trial balance Sgts Mess figure doesn't match the balance sheet figure.
- Ents, presentations, functions & LIVERS IN Restricted funds are high, there needs to be a plan to reduce these.
- Property depreciation & insurance have been completed.
- There are a significant no. of debtors over 3 months, there needs to be a more robust plan to clear these.
- The creditors should be cleared ASAP, there shouldn't be an issue as to why they have not been.

MAJ S THOMSON
HQNI SO2 SPS.

29 Apr 24

WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the Warrant Officers & Sergeants Mess ~~Fund~~/Charity

Charity Commission/~~Regulator registered number~~ 1129688

For the period from 01 November 2021 to 31 October 2022

Managing Trustee(s) during the period:

From	**01-Nov-2021**	**to**	**31-Oct-2022**	**Name**	**Lt Col J C F Huxley R IRISH**
From		**to**		**Name**	
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**01-Nov-2021**	**to**	**19-Jun-2022**	**Name**	**Capt S Prior RAPTC**
From	**20-Jun-2022**	**to**	**31-Oct-2022**	**Name**	**Capt L Parkes RLC**
From		**to**		**Name**	
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	**01-Nov-2021**	**to**	**31-Oct-2022**	**Name**	**Mr D J Cross**
From		**to**		**Name**	
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**01-Nov-2021**	**to**	**31-Oct-2022**	**Name**	**Mrs A Clark**
From				**Name**	
From		**to**		**Name**	

Statement of Financial Activities as at 31/10/2022

Paxton+

Printed: 31/10/2022

Infantry Training Centre **04 SGT'S MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	3,000.00	0.00	3,000.00	1,200.00
Activities for Generating Funds	2,396.74	0.00	0.00	2,396.74	1,635.16
Investment Income	71.22	0.00	0.00	71.22	127.09
Income Resources from Charitable Activities	15,713.69	30,931.68	0.00	46,645.37	25,062.68
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**18,181.65**	**33,931.68**	**0.00**	**52,113.33**	**28,024.93**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	62,903.02	6,134.95	0.00	69,037.97	14,706.44
Governance Costs	401.79	0.00	0.00	401.79	417.73
Grants and Donations	11,776.46	5,925.97	0.00	17,702.43	18,518.97
Other Costs	7,777.77	0.00	0.00	7,777.77	7,860.34
Total Resources Expended	**82,859.04**	**12,060.92**	**0.00**	**94,919.96**	**41,503.48**
Net Incoming/Outgoing Resources Before Transfers	**-64,677.39**	**21,870.76**	**0.00**	**-42,806.63**	**-13,478.55**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**-64,677.39**	**21,870.76**	**0.00**	**-42,806.63**	**-13,478.55**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**-64,677.39**	**21,870.76**	**0.00**	**-42,806.63**	**-13,478.55**
Reconciliation of Funds					
Total funds brought forward from previous year	**59,150.08**	**23,550.73**	**0.00**	**82,700.81**	
Total funds carried forward	**-5,527.31**	**45,421.49**	**0.00**	**39,894.18**	

October 2022

End of last year		Balance	
	Fixed Assets		
3,808.28	CAPITAL PROPERTY	3,046.62	
3,808.28	Total Fixed Assets		3,046.62
	Current Assets		
45,578.86	Current bank account	11,028.54	37,507.92
25,351.42	TREASURY ACCOUNT	25,351.42	
7,927.49	Debtors	1,047.46	
230.00	STOCK ON HAND	80.50	
79,087.77	Total Current Assets		
82,896.05	Total Assets		40,554.54
	Liabilities		
180.00	Creditors	645.12	
15.24	VAT control	15.24	
0.00	VAT payable	0.00	
(195.24)	Total Liabilities		(660.36)
82,700.81	Total Assets Minus Liabilities		39,894.18
	Total Funds		
23,550.73	Total Restricted Funds	45,421.49	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
59,150.08	Accumulated Trading & GPF	(5,527.31)	
82,700.81	Total Funds		39,894.18

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
4,925.09	ENTERTAINMENT	10,045.34	
8,154.01	PRESENTATION	7,569.43	
1,257.11	1 ITB ENTS	6,796.94	
4,834.35	2 ITB ENTS	10,344.95	
2,164.52	ITC ENTS	7,990.73	
(1,024.70)	FUNCTIONS	0.00	
542.90	LIVERS IN FUND	1,569.25	
1,253.32	SNOWBALL	500.32	
305.22	WOs FUND - SP BN	105.06	
621.26	WOs FUND - 1 ITB	164.49	
517.65	WOs FUND - 2 ITB	334.98	
23,550.73			45,421.49
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	(149.50)	
0.00	Non Primary Purpose trading surplus	0.00	
(9,985.70)	General Purpose Fund surplus	(64,527.89)	
(9,985.70)	Trading & GPF surplus		(64,677.39)
69,135.78	Balance at last balance sheet		59,150.08
59,150.08	Accumulated Trading & GPF		(5,527.31)
82,700.81	Grand total		39,894.18

Signature of A/C Holder/Fund Manager

Date 17 NOV 22

Signature of Managing Trustee

End of last year Balance

Date ----------23 FEB 23.----------

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October 2022

	Turnover this month		Turnover year to date	
COST OF GOODS SOLD				
OPENING TRADING STOCKS	0.00		230.00	
TRADING PURCHASES/RETURNS	0.00		0.00	
(A)		0.00		230.00
Value of goods disposed at cost				
WRITE OFFs	-149.50		-149.50	
MESS GUESTS	0.00		0.00	
DISPOSAL AT COST	0.00		0.00	
Value of closing stock at cost	-149.50		80.50	
(B)		-299.00		-69.00
COST OF GOODS SOLD (A - B) = (C)		299.00		299.00
INCOME FROM SALES				
TRADING SALES	149.50		149.50	
INCOME FROM SALES (D)		149.50		149.50
SURPLUS				
Income from sales (Total from D)				
Deduct cost of goods sold (Total from C)				
SURPLUS (E)		-149.50		-149.50
Gross profit is therefore:		-50.00 %		-50.00 %
E x 100 / C %				
TRADING EXPENSES		0.00		0.00
NET SURPLUS (F)		-149.50		-149.50
Total Percentage is therefore:		-50.00 %		-50.00 %
F x 100 / C %				

October 2022

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		0.00	
G002 GRANTS	0.00		0.00	
G003 PRESENTATIONS	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
G050 GAMING MACHINE INCOME	0.00		0.00	
G100 BAR PROFIT - CONTRACTOR	118.78		2,396.74	
G124 VENDING MACHINE INCOME	0.00		0.00	
		118.78		2,396.74
Investment Income				
G125 BANK INTEREST	71.22		71.22	
		71.22		71.22
Income Resources from Charitable Activiti				
Trading Income	149.50		149.50	
G150 SUBSCRIPTIONS	1,224.26		15,502.19	
G151 ENTERTAINMENTS	0.00		0.00	
G152 FUNCTION INCOME	0.00		62.00	
		1,373.76		15,713.69
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
		0.00		0.00
GPF Total Income		1,563.76		18,181.65

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
		0.00		0.00
Costs of Generating Funds				
G520 GAMING MACHINE HIRE	0.00		0.00	
		0.00		0.00
Charitable Activities				
Trading costs	299.00		299.00	
G600 MESS BILL ADJUTS/REFUNDS	0.00		0.00	
G601 ENTERTAINMENTS	478.20		15,628.60	
G605 TPT COSTS	0.00		0.00	
G606 CLEANING ITEMS	0.00		0.00	
G607 ED PAY	0.00		0.00	
G610 DECORATIONS	0.00		0.00	
G612 TEAM ACTIVITIES	88.00		6,127.97	
G615 FUNCTIONS	8,194.31		36,528.11	
G620 NAPKINS & CANDLES	333.34		766.37	
G621 NON VALUE PROPERTY	0.00		845.97	
G625 INCORRECTLY RAISED CHARG	0.00		0.00	
G635 MESSING	0.00		0.00	
G665 SPORT	0.00		0.00	
G685 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G695 PROPERTY REPAIRS	0.00		0.00	
G696 EXPENDABLE PROPERTY	0.00		0.00	
G700 NEWSPAPERS	297.50		2,707.00	
G730 INFRASTRUCTURE ENHANCEM	0.00		0.00	
G749 PRIZES	0.00		0.00	
		9,690.35		62,903.02
Governance Costs				
G751 INSURANCE	0.00		401.79	
G753 STATIONARY	0.00		0.00	
G755 POSTAGE	0.00		0.00	
		0.00		401.79
Grants and Donations				
G770 FLOWERS	0.00		0.00	
G775 XMAS GRANT	0.00		10,662.33	
G776 SUMMER BALL GRANT	0.00		0.00	
G780 DONATIONS	0.00		1,114.13	
G790 PRESENTATIONS	0.00		0.00	
		0.00		11,776.46
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 MESS GUESTS	0.00		0.00	

	Turnover this month		Turnover year to date	
G802 TELEPHONE & INTERNET	137.89		267.00	
G803 PICTURE FRAMING	0.00		0.00	
G805 PROPERTY DEPRECIATION	761.66		761.66	
G806 PRS & PPL LICENCE	0.00		509.43	
G807 WRITE OFF MESS STOCK	0.00		0.00	
G808 WRITE OFF MESS BILLS	0.00		0.00	
G810 SATELLITE TV	398.40		6,080.68	
G811 TV LICENCE	0.00		159.00	
		1,297.95		7,777.77
Internal Transfers Out				
G900 TRANSFER OUT	0.00		0.00	
G901 INTERNAL TRANSFER OUT	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments				
		0.00		0.00
GPF Total Expenditure		10,988.30		82,859.04
GPF Income Over Expenditure		-9,424.54		-64,677.39

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
T001 OPENING TRADING STOCKS	0.00		230.00	
T002 TRADING PURCHASES/RETURN	0.00		0.00	
T003 CLOSING TRADING STOCKS	149.50		-80.50	
T004 WRITE OFFs	149.50		149.50	
T005 MESS GUESTS	0.00		0.00	
T006 DISPOSAL AT COST	0.00		0.00	
T007 TRADING EXPENSES	0.00		0.00	
		---		---
Trading Income				
T008 TRADING SALES	149.50		149.50	
		---		---
Income Over Expenditure		-149.50		-149.50
Non Primary Purpose Trading Analysis				
Trading Expenditure				
		---		---
Trading Income				
		---		---
Income Over Expenditure		0.00		0.00

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	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		1,000.00	
R104 2 ITB ENTS	0.00		1,000.00	
R105 ITC ENTS	0.00		1,000.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		5,000.00
Activities for Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Investment Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R100 ENTERTAINMENT	1,261.50		5,120.25	
R102 PRESENTATION	476.28		5,492.39	
R103 1 ITB ENTS	145.00		5,547.50	
R104 2 ITB ENTS	232.50		5,915.00	
R105 ITC ENTS	150.00		5,620.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	335.00		1,476.00	
R108 SNOWBALL	234.94		1,584.54	
R109 WOs FUND - SP BN	20.00		84.00	

	Turnover this month		Turnover year to date	
R110 WOs FUND - 1 ITB	13.00		52.00	
R111 WOs FUND - 2 ITB	10.00		40.00	
		2,878.22		30,931.68
Other Incoming Resources				

R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		2,878.22		33,931.68

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Charitable Activities				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		151.00	
R103 1 ITB ENTS	279.90		1,007.67	
R104 2 ITB ENTS	226.90		1,404.40	
R105 ITC ENTS	793.79		793.79	
R106 FUNCTIONS	0.00		-1,024.70	
R107 LIVERS IN FUND	0.00		449.65	
R108 SNOWBALL	0.00		2,337.54	
R109 WOs FUND - SP BN	0.00		284.16	
R110 WOs FUND - 1 ITB	377.60		508.77	
R111 WOs FUND - 2 ITB	0.00		222.67	
		1,678.19		6,134.95
Governance Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	

	Turnover this month		Turnover year to date	
		0.00		0.00
Grants and Donations				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	585.00		5,925.97	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		585.00		5,925.97
Other Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		2,263.19		12,060.92
Internal Transfers				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		615.03		21,870.76

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income		
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 - 10 years.
Motor vehicles	-	Straight Line over a period of 2 - 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
NIL	N/A	0	0.00
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
	0	0.00
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures fittings & equipment £	Motor vehicles £	Total £
Balance b/f	3,808.28	0.00	3,808.28
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	761.66	0.00	761.66
Balance c/f	3,046.62	0.00	3,046.62

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised stock exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills passed by Contractor (90-day)	31-Oct-22	607.78
Xmas Draw	31-Oct-22	439.68
	Total	1,047.46

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Carpet Cleaning	31-Oct-22	80.00
Lost Keys	31-Oct-22	40.00
Tea & Coffee	31-Oct-22	525.15
	Total	645.15

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

Give the number of employees who were engaged in each of the following activities:

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	[1]Transfers	[1]Gains and losses	Fund Bal C/F
Entertainments	4,925.09	5,120.25	0.00	0.00	0.00	10,045.34
Presentations	8,154.01	5,492.39	6,076.97	0.00	0.00	7,569.43
1 ITB Entertainments	1,257.11	6,547.50	1,007.67	0.00	0.00	6,796.94
2 ITB Entertainments	4,834.35	6,915.00	1,404.40	0.00	0.00	10,344.95
ITC Entertainments	2,164.52	6,620.00	793.79	0.00	0.00	7,990.73
Functions	-1,024.70	0.00	-1,024.70	0.00	0.00	0.00
Livers In	542.90	1,476.00	449.65	0.00	0.00	1,569.25
Snowball	1,253.32	1,584.54	2,337.54	0.00	0.00	500.32
ITC WOs Fund	305.22	84.00	284.16	0.00	0.00	105.06
1 ITB WOs Fund	621.26	52.00	508.77	0.00	0.00	164.49
2 ITB WOs Fund	517.65	40.00	222.67	0.00	0.00	334.98
Total Restricted Funds	23,550.73	33,931.68	12,060.92	0.00	0.00	45,421.49

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from the unit.
1 ITB	Cater for individual Bn social and team building activities farewells.
2 ITB	Cater for individual Bn social and team building activities farewells.
ITC	Cater for individual Bn social and team building activities farewells.
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for Living in Mess members.
Snowball	A social based lottery for Mess members.
ITC WOs Fund	Provide additional facilities and entertainments for Sp Bn WOs.
1 ITB WOs Fud	Provide additional facilities and entertainments for 1 ITB WOs.
2 ITB WOs Fund	Provide additional facilities and entertainments for 2 ITB WOs.

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

NIL

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee's report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustee's comments.

Additional comments:

In the last audit period, Net Working Capital was £55K and more than sufficeint for the needs of the mess. However, and alarmingly, Net Working Capital as at 31 Oct 22 is a negative (£7.2K) and this has primarily been due to the mess voting monies across from GPF to Restricted Funds of £ 15K. The situation is easily rectified by reversing GPF grants in order to increase disposable income.

A meeting took place on 9 Nov 22 with the FM team and £ 5K has been refunded to GPF from three Bns resulting in reducing Restricted Funds by £ 15K from £45K to £30K. The revised NWC is now £ 7K (positive).

GPF Grants of £ 10K to Christmas and £ 36.5K to Functions and other activites have in hindsight been excessive. The FM is aware and so too are the three RSMs. The meeting on 9 Nov 22 has this situation doesn't reoccur and NWC is kept at acceptable levels.

Excess of Expenditure over income in this period has been £ 64.6K compared to an Excess of Expenditure of £ 9.9K in the previous period.

Debtors. The fund Management Team are aware of the long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable and those debts that are deemed as such will be put to the mess for write-off action. Debts in excess of 3 months £ 937.32 will be persued and if required, written-off.

In all, the mess members have used the Fund to its maximum. However, now 'belts will be tightened' after the meeting on 9 Nov 22.

I have no further comments.

Signature 

Name Capt L Parkes

Fund Manager (Regimental Accountant Scheme)/Account Holder (Audit Board Scheme)

Date: 17 NOV 22

Managing Trustee's Annual Report and Comments:

Unit Infantry Training Centre Catterick

Address Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the WOs & Sgts Mess Fund/Charity

Charity Commission/Regulator registered number 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc): and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Mess Rules and Constitution

Objects of the Charity	To provide facilities, amenities, and funding that improves and promotes the comfort, well being and education of WO and SNCOs. Also to promote social, and team activities.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Trustees are elected by appointment. The Commanding Officer is the Managing Trustee. Other Trustees are the Fund Manager and Sp Bn RSM.

Trustee induction and training	Capt L Parkes completed her Fund Manager training 28 June 2022.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Fund has be able to subsidise some organised social, sporting and other activities to promote team cohesion despite restrictions of the recent pandemic. Funds have also been used to carry out some limited refurbishment. Income derives primarily through subscriptions. In this year, the mess has spent a considerable amount on functions post-pandemic and the members have done very well out of the fund.
Summary of main achievements of the Charity during the year	Covered above.

Provide a brief review of the financial position of the charity. This should include the principle types of income.

Financial Review	This should be kept under regular review because of the limitations of the pandemic and any decision to limit member subscriptions. Net working Capital as at 31 Oct 22 is negative. However, a meeting was held on 9 Nov 22 to rectify this. The Fund Management Team must ensure the Fund remains liquid.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The fund is generally required to increase its General Purpose/Unrestricted Fund in line with inflation each year. Although exceptionally it may overspend to realise a long term benefit.

Investments selection policy and performance of those investments	Investment policy is decided by the investment committee that sits quarterly and comprises of 3 x Commanding Officers, the SQM, ITC RSM and RAO ITC.

Additional comments (include any declarations which were not correct (Pg 12/13)):

I agree with the FM and IA comments.

I am aware that a meeting has taken place to rectify the liquidity of the Fund to enable it to have the reserves it needs to keep the fund going.

Long-outstanding debtors have been an issue for some years. The Fund Management Team are to ensure those bills over 3-months old are pursued and where the debts are deemed irrecoverable, then write-off action needs to be put to the mess in a meeting.

I have no further comments.

Signature _____

Name LT COL J C F HUXLEY

Date: 23 FEB 23.

Appointment COMMANDING OFFICER

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col J C F Huxley R IRISH Capt S Prior RAPTC, Capt L Parkes RLC

Serious Incidents	None

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by: *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence; character; spirit and attitude; and morale**. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).

*delete as appropriate.

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below *I am/we are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/We have stamped and the original books of account and the original records *I/we have checked. All vouchers relating to this account have been cancelled.

5. *I/We have made the following observations whilst carrying out the internal audit:

a. Previous observations *have/have not been actioned (list those observation outstanding).

In the last audit period, Net Working Capital was £55K and more than sufficeint for the needs of the mess. However, and alarmingly, Net Working Capital as at period end was a negative (£7.2K) and this has primarily been due to the mess voting monies across from GPF to Restricted Funds of £ 15K. The situation is easily rectified by reversing GPF grants in order to increase disposable income.

GPF Grants of £ 10K to Christmas and £ 36.5K to Functions and other activites have in hindsight been excessive. The FM is aware and so too are the three RSMs. A meeting took place on 9 Nov 22 to ensure doesn't reoccur and NWC is restored to acceptable levels. The meeting also resulted in the three Bns returning a total of £ 15K back to the GPF and as a result NWC is now just over £ 7K positive.

Excess of Expenditure over income in this period has been £64.6K compared to an Excess of Expenditure of £ 9.9K in the previous period.

The Fund Management Team should ensure the Fund has enough reserves to meet it's needs.

The Fund has a very small Trading Account consiting of Port and is disposed of at cost.

In all, the mess members have used the Fund to its maximum. However, now 'belts will be tightened' after the meeting on 9 Nov 22.

Signature 

Name D J CROSS

Date: 9/11/22

Appointment RAO

Infantry Training Centre **04 SGT'S MESS**

All stock codes
All stock groups
Date is year to date

Stock code	Description	Opening balance	Goods in	Goods out	Goods sold	Closing balance	Write off at cost Ex VAT	Write off at cost Inc VAT	Goods Value
Group:	1								
Subgroup:	1								
001	CHAMPAGNE	0	0	0	0	0	0.00	0.00	0.00
002	RED WINE	0	0	0	0	0	0.00	0.00	0.00
003	WHITE WINE	0	0	0	0	0	0.00	0.00	0.00
004	ROSE WINE	0	0	0	0	0	0.00	0.00	0.00
005	PORT	7	0	0	7	0	11.50	81.06	0.00
006	PORT - SHEILD EMBLEM	0	0	0	0	0	0.00	0.00	0.00
007	PORT - WARRANT OFFICERS	0	0	0	0	0	0.00	0.00	0.00
P001	POLO SHIRTS	0	0	0	0	0	0.00	0.00	0.00
						Totals	11.50	81.06	0.00

Stock sold at selling price	0.00
All bar sales at selling price	80.50
Cash shortage	-80.50

All stock codes
Month = October 2022
Value by last stock cost

Code	Description	Qty. On Hand	Unit Value	Ind.	Per	Value
005	PORT	7	11.50	L	1	80.50
				Total value:		80.50

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All supplier names
Effective date up to 31/10/2022

Supplier	CR Limit	Total	10/22	09/22	08/22	07/22	06/22	05/22 +	Unallocated
CARPET CLEANING CARPET	NONE	80.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00
LOST KEYS 36	NONE	40.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00
TEA & COFFEE 37	NONE	525.12	204.00	321.12	0.00	0.00	0.00	0.00	0.00
			Totals						
		645.12	204.00	401.12	0.00	0.00	0.00	40.00	0.00

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All mess members
Effective date up to 31/10/2022

Mess Member	CR Limit	Total	10/22	09/22	08/22	07/22	06/22	05/22 +	Unallocated
XMAS DRAW 2019 145	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00
ALLISON WO2 D 1589	NONE	-1.95	0.00	0.00	0.00	0.00	0.00	0.00	1.95
FILIPE BUATAVATAVA LSGT 1706	NONE	-2.82	0.00	0.00	0.00	0.00	0.00	0.00	2.82
MCCLEARY, JAMES SGT J 1727	NONE	60.00	0.00	0.00	0.00	0.00	0.00	60.00	0.00
MAJKUT, DARYL LSGT 1771	NONE	-2.87	0.00	0.00	0.00	0.00	0.00	0.00	2.87
DAVISON, KEVIN CSGT K 1892	NONE	71.80	21.00	30.40	0.00	9.60	10.20	0.60	0.00
SHERLOCK, RYAN SGT R 1907	NONE	9.32	0.00	0.00	0.00	9.32	0.00	0.00	0.00
RODRIGUEZ SGT A 2023	NONE	32.06	11.20	17.48	0.00	3.38	0.00	0.00	0.00
TANCOCK LSGT K 2041	NONE	47.54	0.00	0.00	0.00	0.00	0.00	47.54	0.00
SHARP - 1 ITB BHQ WO2 CHRIS 2050	NONE	20.71	0.00	0.00	0.00	0.00	0.00	20.71	0.00
HEALE - 2 ITB GDS COY LSGT JACO 2055	NONE	8.76	0.00	0.00	0.00	0.00	0.00	8.76	0.00
WARD LSGT 2056	NONE	-37.18	0.00	0.00	0.00	0.00	0.00	0.00	37.18
LOFTUS - 2ITB - GDS LSGT JORDAN 2112	NONE	-1.02	0.00	0.00	0.00	0.00	0.00	0.00	1.02
YOUNG - 2ITB - GDS LSGT 2115	NONE	4.96	0.00	0.00	0.00	0.00	0.00	4.96	0.00
MCAVOY - 2 ITB - POSTED SJT CARL 2166	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00
KENNEDY - 2 ITB - POSTED SGT RIC 2170	NONE	27.06	0.00	0.00	0.00	0.00	0.00	27.06	0.00
HANLON SSGT D 2185	NONE	8.56	8.56	0.00	0.00	0.00	0.00	0.00	0.00

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Mess Member	CR Limit	Total	10/22	09/22	08/22	07/22	06/22	05/22 +	Unallocated
WALMSLEY - 2ITB - GDS LSGT DAVI 2187	NONE	32.66	0.00	0.00	0.00	0.00	0.00	32.66	0.00
RATCLIFFE - 1 ITB - POSTED SGT M/ 2206	NONE	24.88	0.00	0.00	0.00	0.00	0.00	24.88	0.00
ROWLANDS - 2 ITB - TEMP DUTY LS 2228	NONE	38.17	0.00	0.00	0.00	9.32	28.85	0.00	0.00
MEEK, KRIS LSGT K 2266	NONE	9.58	0.00	0.00	0.00	0.00	0.00	9.58	0.00
FROST LSGT A 2277	NONE	89.56	0.00	0.00	0.00	0.00	0.00	89.56	0.00
HODGSON - 2 ITB - GDS LSGT ADAM 2283	NONE	62.36	0.00	0.00	0.00	0.00	0.00	62.36	0.00
COLLINS, OWEN LSGT O 2309	NONE	25.47	0.00	25.47	0.00	0.00	0.00	0.00	0.00
MCCARTHY SGT 2337	NONE	41.87	31.98	9.89	0.00	0.00	0.00	0.00	0.00
			Totals						
		1,047.46	72.74	83.24	0.00	31.62	39.05	866.65	45.84

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Balance date to end of October 2022
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	3,046.62			-761.66
B400	STOCK ON HAND	80.50			-149.50
B500	Debtors	1,047.46			-6,880.03
B650	Current bank account	11,028.54			-34,550.32
B651	TREASURY ACCOUNT	25,351.42		0.00	
B700	Creditors		-645.12		-465.12
B750	VAT control		-15.24	0.00	
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-59,150.08	9,985.70	
R100	ENTERTAINMENT		-10,045.34		-5,120.25
R102	PRESENTATION		-7,569.43	584.58	
R103	1 ITB ENTS		-6,796.94		-5,539.83
R104	2 ITB ENTS		-10,344.95		-5,510.60
R105	ITC ENTS		-7,990.73		-5,826.21
R106	FUNCTIONS	0.00			-1,024.70
R107	LIVERS IN FUND		-1,569.25		-1,026.35
R108	SNOWBALL		-500.32	753.00	
R109	WOs FUND - SP BN		-105.06	200.16	
R110	WOs FUND - 1 ITB		-164.49	456.77	
R111	WOs FUND - 2 ITB		-334.98	182.67	
		40,554.54	-105,231.93	12,162.88	-66,854.57
		-64,677.39		-54,691.69	

36379.96

4

A\C Code	Name	Balance	Month Movement
G001	DONATIONS	0.00	0.00
G002	GRANTS	0.00	0.00
G003	PRESENTATIONS	0.00	0.00
G050	GAMING MACHINE INCOME	0.00	0.00
G100	BAR PROFIT - CONTRACTOR	-2,396.74	-118.78
G124	VENDING MACHINE INCOME	0.00	0.00
G125	BANK INTEREST	-71.22	-71.22
G150	SUBSCRIPTIONS	-15,502.19	-1,224.26
G151	ENTERTAINMENTS	0.00	0.00
G152	FUNCTION INCOME	-62.00	0.00
G400	TRANSFER IN	0.00	0.00
G520	GAMING MACHINE HIRE	0.00	0.00
G600	MESS BILL ADJUTS/REFUNDS	0.00	0.00
G601	ENTERTAINMENTS	15,628.60	478.20
G605	TPT COSTS	0.00	0.00
G606	CLEANING ITEMS	0.00	0.00
G607	ED PAY	0.00	0.00
G610	DECORATIONS	0.00	0.00
G612	TEAM ACTIVITIES	6,127.97	88.00
G615	FUNCTIONS	36,528.11	8,194.31
G620	NAPKINS & CANDLES	766.37	333.34
G621	NON VALUE PROPERTY	845.97	0.00
G625	INCORRECTLY RAISED CHARGES	0.00	0.00
G635	MESSING	0.00	0.00
G665	SPORT	0.00	0.00
G685	ACCM LOSSES	0.00	0.00
G686	ENGRAVING	0.00	0.00
G695	PROPERTY REPAIRS	0.00	0.00
G696	EXPENDABLE PROPERTY	0.00	0.00
G700	NEWSPAPERS	2,707.00	297.50
G730	INFRASTRUCTURE ENHANCEMENT	0.00	0.00
G749	PRIZES	0.00	0.00
G751	INSURANCE	401.79	0.00
G753	STATIONARY	0.00	0.00
G755	POSTAGE	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G770	FLOWERS	0.00		0.00	
G775	XMAS GRANT	10,662.33		0.00	
G776	SUMMER BALL GRANT	0.00		0.00	
G780	DONATIONS	1,114.13		0.00	
G790	PRESENTATIONS	0.00		0.00	
G800	MESS GUESTS	0.00		0.00	
G802	TELEPHONE & INTERNET	267.00		137.89	
G803	PICTURE FRAMING	0.00		0.00	
G805	PROPERTY DEPRECIATION	761.66		761.66	
G806	PRS & PPL LICENCE	509.43		0.00	
G807	WRITE OFF MESS STOCK	0.00		0.00	
G808	WRITE OFF MESS BILLS	0.00		0.00	
G810	SATELLITE TV	6,080.68		398.40	
G811	TV LICENCE	159.00		0.00	
G900	TRANSFER OUT	0.00		0.00	
G901	INTERNAL TRANSFER OUT	0.00		0.00	
T001	OPENING TRADING STOCKS	230.00		0.00	
T002	TRADING PURCHASES/RETURNS	0.00		0.00	
T003	CLOSING TRADING STOCKS		-80.50	149.50	
T004	WRITE OFFs	149.50		149.50	
T005	MESS GUESTS	0.00		0.00	
T006	DISPOSAL AT COST	0.00		0.00	
T007	TRADING EXPENSES	0.00		0.00	
T008	TRADING SALES		-149.50		-149.50
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		82,939.54	-18,262.15	10,988.30	-1,563.76
		64,677.39		9,424.54	
		0.00			

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments for ITC WOs and Sgts Mess

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

1. The liquidity level of this fund is beyond what would be expected. Total of Restricted Funds is more than the Current Bank Account which is not acceptable suggesting that this SCF has more liabilities than assets. I see the acknowledgement by the IA that this is due to significant movement between the GPF and Restricted Funds due to voting allocating funds. However, this is difficult to frame as anything other than poor management of the fund as, if all these restricted funds are drawn down, the fund will not be able to cover all its liabilities which is in contravention of SFRs.

Moving forward the Regt Acct is to ensure that any income or expenditure from the GPF to a Restricted Fund or vice versa is accounted for correctly on PAXTON+ by using the Fund Transfer selection on the Nominal Accounts Menu on PAXTON+. This will then allow the system to pull the correct data through to the Statement of Financial Activity.

2. The cash shortage on the Stock Reconciliatio is -£80.50. This will need to be investigated and rectified at the earliest opportunity.

3. G Codes / Shadow codes – The Regt Acct needs to ensure that the correct codes are used for Income and Expenditure, these codes are used to pull data through to the Statement of Financial Activity, any income booked to a expenditure code or vice versus will show inaccurate information and give a false reading of the worth of the fund. This also applies when using shadow codes.

Comd/SO2 SPS Comments

1. The operation and structure of the Charity is understood

2. I have examined the AB 397 balances at the end of the audit period.

3. During the Unit's next annual assurance visit an appropriate level of sampling will be conducted on all accounts and subsidiary books.

4. The Final Accounts have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the Charity operates.

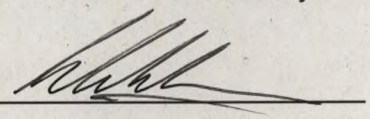
5. The Fund operates on the accruals basis conforming with s.42(1).

6. The accounting policies are consistent in application and appropriate to the activities of the Charity.

7. There has been no event that has had an adverse impact on the worth of the Charity subsequent to this report. There are no Restricted Funds overspent.

8. Nothing further to report in addition to the comments made by the MT and IA.

9. There has been no deliberate act of misconduct in the administration of the Charity.

Independent Examiner's Signature 

Name Maj M Graham

Date: 29 Mar 23

Appointment SO2 SPS HQNW

WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the Warrant Officers & Sergeants Mess ~~Fund~~/Charity

Charity Commission/~~Regulator registered number~~ 1129688

For the period from 01 November 2020 to 31 October 2021 ✓

Managing Trustee(s) during the period:

From	**01-Nov-2020**	**to**	**03-Jan-2021**	**Name**	**Lt Col A Cuthbertson SCOTS** ✓
From	**04-Jan-2021**	**to**	**31-Oct-2021**	**Name**	**Lt Col J C F Huxley R IRISH** ✓
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**01-Nov-2020**	**to**	**11-Apr-2021**	**Name**	**Maj G Smith SASC** ✓
From	**12-Apr-2021**	**to**	**25-Apr-2021**	**Name**	**Maj P Sweeney LANCS** ✓
From	**26-Apr-2021**	**to**	**11-May-2021**	**Name**	**Maj G Smith SASC** ✓
From	**12-May-2021**	**to**	**31-Oct-2021**	**Name**	**Capt S Prior RAPTC** ✓

Internal Auditor(s) during the period:

From	**01-Nov-2020**	**to**	**24-Jan-2021**	**Name**	**Mr D J Cross** ✓
From	**25-Jan-2021**	**to**	**07-Feb-2021**	**Name**	**Mrs C Smith** ✓
From	**08-Feb-2021**	**to**	**31-Oct-2021**	**Name**	**Mr D J Cross** ✓

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period: ✓

From	**01-Nov-2020**	**to**	**24-Jan-2021**	**Name**	**Mrs A Clark**
From	**25-Jan-2021**	**to**	**07-Feb-2021**	**Name**	**Mr D Cross** ✓
From	**08-Feb-2021**	**to**	**31-Oct-2021**	**Name**	**Mrs A Clark** ✓

October 2021

End of last year		Balance	
	Fixed Assets		
4,759.28	CAPITAL PROPERTY	3,808.28	
4,759.28	Total Fixed Assets		3,808.28
	Current Assets		
62,982.14	Current bank account	45,578.86	70930.28
25,351.42	TREASURY ACCOUNT	25,351.42	
2,583.73	Debtors	7,927.49	
701.50	STOCK ON HAND	230.00	
91,618.79	Total Current Assets		79,087.77
96,378.07	Total Assets		82,896.05
	Liabilities		
191.09	Creditors	180.00	
7.62	VAT control	15.24	
0.00	VAT payable	0.00	
(198.71)	Total Liabilities		(195.24)
96,179.36	Total Assets Minus Liabilities		82,700.81
	Total Funds		
27,043.58	Total Restricted Funds	23,550.73	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
69,135.78	Accumulated Trading & GPF	59,150.08	
96,179.36	Total Funds		82,700.81

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
4,962.08	ENTERTAINMENT	4,925.09	
7,284.91	PRESENTATION	8,154.01	
1,257.11	1 ITB ENTS	1,257.11	
4,839.35	2 ITB ENTS	4,834.35	
2,438.32	ITC ENTS	2,164.52	
0.00	FUNCTIONS	(1,024.70)	
1,691.20	LIVERS IN FUND	542.90	
1,843.32	SNOWBALL	1,253.32	
1,088.89	WOs FUND - SP BN	305.22	
713.76	WOs FUND - 1 ITB	621.26	
924.64	WOs FUND - 2 ITB	517.65	
27,043.58			23,550.75
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
6,853.06	General Purpose Fund surplus	(9,985.70)	
6,853.06	Trading & GPF surplus		(9,985.70)
62,282.72	Balance at last balance sheet		69,135.78
69,135.78	Accumulated Trading & GPF		59,150.08
96,179.36	Grand total		82,700.81

Signature of A/C Holder/Fund Manager

Date 17/11/21

Signature of Managing Trustee

End of last year Balance

Date ----------

Balance date to end of October 2021
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	3,808.28			-951.00
B400	STOCK ON HAND	230.00			-471.50
B500	Debtors	7,927.49		5,343.76	
B650	Current bank account	45,578.86			-17,403.28
B651	TREASURY ACCOUNT	25,351.42		0.00	
B700	Creditors		-180.00	11.09	
B750	VAT control		-15.24		-7.62
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-69,135.78		-6,853.06
R100	ENTERTAINMENT		-4,925.09	36.99	
R102	PRESENTATION		-8,154.01		-869.10
R103	1 ITB ENTS		-1,257.11	0.00	
R104	2 ITB ENTS		-4,834.35	5.00	
R105	ITC ENTS		-2,164.52	273.80	
R106	FUNCTIONS	1,024.70		1,024.70	
R107	LIVERS IN FUND		-542.90	1,148.30	
R108	SNOWBALL		-1,253.32	590.00	
R109	WOs FUND - SP BN		-305.22	783.67	
R110	WOs FUND - 1 ITB		-621.26	92.50	
R111	WOs FUND - 2 ITB		-517.65	406.99	
		83,920.75	-93,906.45	9,716.80	-26,555.56
		-9,985.70		-16,838.76	

A\C Code	Name	Balance	Month Movement
G001	DONATIONS	0.00	0.00
G002	GRANTS	0.00	0.00
G003	PRESENTATIONS	0.00	0.00
G050	GAMING MACHINE INCOME	0.00	0.00
G100	BAR PROFIT - CONTRACTOR	-1,635.16	-593.20
G124	VENDING MACHINE INCOME	0.00	0.00
G125	BANK INTEREST	-127.09	-127.09
G150	SUBSCRIPTIONS	-17,382.58	-1,414.03
G152	FUNCTION INCOME	-59.09	0.00
G400	TRANSFER IN	0.00	0.00
G520	GAMING MACHINE HIRE	0.00	0.00
G600	MESS BILL ADJUTS/REFUNDS	0.00	0.00
G605	TPT COSTS	0.00	0.00
G606	CLEANING ITEMS	0.00	0.00
G607	ED PAY	0.00	0.00
G610	DECORATIONS	0.00	0.00
G612	TEAM ACTIVITIES	2,828.59	1,000.00
G615	FUNCTIONS	0.00	0.00
G620	NAPKINS & CANDLES	532.58	88.78
G621	NON VALUE PROPERTY	2,679.66	0.00
G625	INCORRECTLY RAISED CHARGES	0.00	0.00
G635	MESSING	57.19	0.00
G665	SPORT	0.00	0.00
G685	ACCM LOSSES	0.00	0.00
G686	ENGRAVING	0.00	0.00
G695	PROPERTY REPAIRS	80.00	0.00
G700	NEWSPAPERS	2,457.50	257.50
G730	INFRASTRUCTURE ENHANCEMENT	107.96	0.00
G749	PRIZES	0.00	0.00
G751	INSURANCE	401.83	0.00
G753	STATIONARY	0.00	0.00
G755	POSTAGE	0.00	0.00
G770	FLOWERS	0.00	0.00
G775	XMAS GRANT	12,000.00	0.00
G776	SUMMER BALL GRANT	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G780	DONATIONS	183.97			-1,000.00
G790	PRESENTATIONS	0.00		0.00	
G800	MESS GUESTS	0.00		0.00	
G802	TELEPHONE & INTERNET	125.47		0.00	
G803	PICTURE FRAMING	0.00		0.00	
G805	PROPERTY DEPRECIATION	951.00		951.00	
G806	PRS & PPL LICENCE	491.81		0.00	
G807	WRITE OFF MESS STOCK	479.12		0.00	
G808	WRITE OFF MESS BILLS	352.19		0.00	
G810	SATELLITE TV	5,303.25		527.51	
G811	TV LICENCE	157.50		0.00	
G900	TRANSFER OUT	0.00		0.00	
G901	INTERNAL TRANSFER OUT	0.00		0.00	
T001	OPENING TRADING STOCKS	701.50		0.00	
T002	TRADING PURCHASES/RETURNS	0.00		0.00	
T003	CLOSING TRADING STOCKS		-230.00	0.00	
T004	WRITE OFFs	0.00		0.00	
T005	MESS GUESTS	0.00		0.00	
T006	DISPOSAL AT COST	0.00		0.00	
T007	TRADING EXPENSES	0.00		0.00	
T008	TRADING SALES		-471.50	0.00	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		29,891.12	-19,905.42	2,824.79	-3,134.32
		9,985.70		-309.53	
		0.00			

Statement of Financial Activities as at 29/10/2021

Paxton+

Printed: 29/10/2021

Infantry Training Centre

04 SGT'S MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	1,200.00	0.00	1,200.00	50.00
Activities for Generating Funds	1,635.16	0.00	0.00	1,635.16	1,879.71
Investment Income	127.09	0.00	0.00	127.09	191.44
Income Resources from Charitable Activities	17,913.17	7,149.51	0.00	25,062.68	44,660.03
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**19,675.42**	**8,349.51**	**0.00**	**28,024.93**	**46,781.18**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	9,214.98	5,491.46	0.00	14,706.44	28,096.61
Governance Costs	401.83	15.90	0.00	417.73	492.38
Grants and Donations	12,183.97	6,335.00	0.00	18,518.97	5,272.49
Other Costs	7,860.34	0.00	0.00	7,860.34	6,733.41
Total Resources Expended	**29,661.12**	**11,842.36**	**0.00**	**41,503.48**	**40,594.89**
Net Incoming/Outgoing Resources Before Transfers	**-9,985.70**	**-3,492.85**	**0.00**	**-13,478.55**	**6,186.29**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**-9,985.70**	**-3,492.85**	**0.00**	**-13,478.55**	**6,186.29**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**-9,985.70**	**-3,492.85**	**0.00**	**-13,478.55**	**6,186.29**
Reconciliation of Funds					
Total funds brought forward from previous year	**69,135.78**	**27,043.58**	**0.00**	**96,179.36**	
Total funds carried forward	**59,150.08**	**23,550.73**	**0.00**	**82,700.81**	

October 2021

	Turnover this month		Turnover year to date	
COST OF GOODS SOLD				
OPENING TRADING STOCKS	0.00		701.50	
TRADING PURCHASES/RETURNS	0.00		0.00	
(A)		0.00		701.50
Value of goods disposed at cost				
WRITE OFFs	0.00		0.00	
MESS GUESTS	0.00		0.00	
DISPOSAL AT COST	0.00		0.00	
Value of closing stock at cost	0.00		230.00	
(B)		0.00		230.00
COST OF GOODS SOLD (A - B) = (C)		0.00		471.50
INCOME FROM SALES				
TRADING SALES	0.00		471.50	
INCOME FROM SALES (D)		0.00		471.50
SURPLUS				
Income from sales (Total from D)				
Deduct cost of goods sold (Total from C)				
SURPLUS (E)		0.00		0.00
Gross profit is therefore:		100 %		0.00 %
E x 100 / C %				
TRADING EXPENSES		0.00		0.00
NET SURPLUS (F)		0.00		0.00
Total Percentage is therefore:		100 %		0.00 %
F x 100 / C %				

All stock codes
Month = October 2021
Value by last stock cost

Code	Description	Qty. On Hand	Unit Value	Ind.	Per	Value
005	PORT	20	11.50	L	1	230.00
				Total value:		230.00

October 2021

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		0.00	
G002 GRANTS	0.00		0.00	
G003 PRESENTATIONS	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
G050 GAMING MACHINE INCOME	0.00		0.00	
G100 BAR PROFIT - CONTRACTOR	593.20		1,635.16	
G124 VENDING MACHINE INCOME	0.00		0.00	
		593.20		1,635.16
Investment Income				
G125 BANK INTEREST	127.09		127.09	
		127.09		127.09
Income Resources from Charitable Activiti				
Trading Income	0.00		471.50	
G150 SUBSCRIPTIONS	1,414.03		17,382.58	
G152 FUNCTION INCOME	0.00		59.09	
		1,414.03		17,913.17
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
		0.00		0.00
GPF Total Income		2,134.32		19,675.42

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
		0.00		0.00
Costs of Generating Funds				
G520 GAMING MACHINE HIRE	0.00		0.00	
		0.00		0.00
Charitable Activities				
Trading costs	0.00		471.50	
G600 MESS BILL ADJUTS/REFUNDS	0.00		0.00	
G605 TPT COSTS	0.00		0.00	
G606 CLEANING ITEMS	0.00		0.00	
G607 ED PAY	0.00		0.00	
G610 DECORATIONS	0.00		0.00	
G612 TEAM ACTIVITIES	1,000.00		2,828.59	
G615 FUNCTIONS	0.00		0.00	
G620 NAPKINS & CANDLES	88.78		532.58	
G62X NON VALUE PROPERTY	0.00		2,679.66	
G625 INCORRECTLY RAISED CHARG	0.00		0.00	
G635 MESSING	0.00		57.19	
G665 SPORT	0.00		0.00	
G685 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G695 PROPERTY REPAIRS	0.00		80.00	
G700 NEWSPAPERS	257.50		2,457.50	
G730 INFRASTRUCTURE ENHANCEM	0.00		107.96	
G749 PRIZES	0.00		0.00	
		1,346.28		9,214.98
Governance Costs				
G751 INSURANCE	0.00		401.83	
G753 STATIONARY	0.00		0.00	
G755 POSTAGE	0.00		0.00	
		0.00		401.83
Grants and Donations				
G770 FLOWERS	0.00		0.00	
G775 XMAS GRANT	0.00		12,000.00	
G776 SUMMER BALL GRANT	0.00		0.00	
G780 DONATIONS	-1,000.00		183.97	
G790 PRESENTATIONS	0.00		0.00	
		-1,000.00		12,183.97
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 MESS GUESTS	0.00		0.00	
G802 TELEPHONE & INTERNET	0.00		125.47	
G803 PICTURE FRAMING	0.00		0.00	

	Turnover this month		Turnover year to date	
G805 PROPERTY DEPRECIATION	951.00		951.00	
G806 PRS & PPL LICENCE	0.00		491.81	
G807 WRITE OFF MESS STOCK	0.00		479.12	
G808 WRITE OFF MESS BILLS	0.00		352.19	
G810 SATELLITE TV	527.51		5,303.25	
G811 TV LICENCE	0.00		157.50	
		1,478.51		7,860.34
Internal Transfers Out				
G900 TRANSFER OUT	0.00		0.00	
G901 INTERNAL TRANSFER OUT	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments				
		0.00		0.00
GPF Total Expenditure		1,824.79		29,661.12
GPF Income Over Expenditure		309.53		-9,985.70

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
T001 OPENING TRADING STOCKS	0.00		701.50	
T002 TRADING PURCHASES/RETURN	0.00		0.00	
T003 CLOSING TRADING STOCKS	0.00		-230.00	
T004 WRITE OFFs	0.00		0.00	
T005 MESS GUESTS	0.00		0.00	
T006 DISPOSAL AT COST	0.00		0.00	
T007 TRADING EXPENSES	0.00		0.00	
Trading Income				
T008 TRADING SALES	0.00		471.50	
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
Trading Income				
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		1,200.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		1,200.00
Activities for Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Investment Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R100 ENTERTAINMENT	0.00		-36.99	
R102 PRESENTATION	640.00		6,010.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		-5.00	
R105 ITC ENTS	0.00		-26.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	225.00		1,230.00	
R109 WOs FUND - SP BN	0.00		-17.50	

	Turnover this month		Turnover year to date	
R110 WOs FUND - 1 ITB	0.00		-2.50	
R111 WOs FUND - 2 ITB	0.00		-2.50	
		865.00		7,149.51
Other Incoming Resources				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		865.00		8,349.51

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Charitable Activities				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		200.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		247.80	
R106 FUNCTIONS	0.00		1,024.70	
R107 LIVERS IN FUND	0.00		1,148.30	
R108 SNOWBALL	0.00		1,820.00	
R109 WOs FUND - SP BN	120.00		766.17	
R110 WOs FUND - 1 ITB	0.00		90.00	
R111 WOs FUND - 2 ITB	0.00		194.49	
		120.00		5,491.46
Governance Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	15.90		15.90	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	

	Turnover this month		Turnover year to date	
		15.90		15.90
Grants and Donations				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	350.00		6,125.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		210.00	
		350.00		6,335.00
Other Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		485.90		11,842.36
Internal Transfers				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		379.10		-3,492.85

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

Infantry Training Centre **04 SGT'S MESS**

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R100 ENTERTAINMENT	4,962.08	-36.99	0.00	0.00	0.00	4,925.09
R102 PRESENTATION	7,284.91	7,210.00	0.00	0.00	6,340.90	8,154.01
R103 1 ITB ENTS	1,257.11	0.00	0.00	0.00	0.00	1,257.11
R104 2 ITB ENTS	4,839.35	-5.00	0.00	0.00	0.00	4,834.35
R105 ITC ENTS	2,438.32	-26.00	0.00	0.00	247.80	2,164.52
R106 FUNCTIONS	0.00	0.00	0.00	0.00	1,024.70	-1,024.70
R107 LIVERS IN FUND	1,691.20	0.00	0.00	0.00	1,148.30	542.90
R108 SNOWBALL	1,843.32	1,230.00	0.00	0.00	1,820.00	1,253.32
R109 WOs FUND - SP BN	1,088.89	-17.50	0.00	0.00	766.17	305.22
R110 WOs FUND - 1 ITB	713.76	-2.50	0.00	0.00	90.00	621.26
R111 WOs FUND - 2 ITB	924.64	-2.50	0.00	0.00	404.49	517.65
Total Restricted Funds	27,043.58	8,349.51	0.00	0.00	11,842.36	23,550.73

Notes to the accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the annual report and accounts.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 - 10 years.
Motor vehicles	-	Straight Line over a period of 2 - 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 13.

g. Fixed Asset Investment. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA) on page 2.

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted/Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that 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 to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
NIL	N/A	0	0.00
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
	0	0.00
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	4,759.28	0.00	4,759.28
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	951.00	0.00	951.00
Balance c/f	3,808.28	0.00	3,808.28

All mess members
Effective date up to 29/10/2021

Mess Member	CR Limit	Total	10/21	09/21	08/21	07/21	06/21	05/21 +	Unallocated
ARAMARK 38	NONE	3,658.13	3,658.13	0.00	0.00	0.00	0.00	0.00	0.00
OKTOBERFEST - 30 OCT 21 124	NONE	3,106.00	3,106.00	0.00	0.00	0.00	0.00	0.00	0.00
XMAS DRAW 2019 145	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00
MCPHAIL, RYAN SGT 1690	NONE	8.28	8.28	0.00	0.00	0.00	0.00	0.00	0.00
MCCLEARY, JAMES SGT J 1727	NONE	108.28	9.89	19.59	0.00	78.80	0.00	0.00	0.00
BROWN, TERRENCE SGT T 1737	NONE	19.89	0.00	19.89	0.00	0.00	0.00	0.00	0.00
HEALE - 2 ITB GDS COY LSGT JACO 2055	NONE	8.76	0.00	0.00	0.00	0.00	0.00	8.76	0.00
WARD LSGT 2056	NONE	16.76	0.00	0.00	0.00	0.00	0.00	16.76	0.00
EVANS - ITC SP BN - ASC LSGT JONA 2062	NONE	9.58	9.58	0.00	0.00	0.00	0.00	0.00	0.00
YOUNG - 2ITB - GDS LSGT 2115	NONE	64.96	0.00	0.00	0.00	0.00	0.00	64.96	0.00
MCAVOY - 2 ITB - POSTED SJT CARI 2166	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00
KENNEDY - 2 ITB - POSTED SGT RIC 2170	NONE	27.06	0.00	0.00	0.00	0.00	0.00	27.06	0.00
WALMSLEY - 2ITB - GDS LSGT DAVI 2187	NONE	32.66	0.00	0.00	0.00	0.00	0.00	32.66	0.00
RATCLIFFE - 1 ITB - POSTED SGT MA 2206	NONE	24.88	0.00	0.00	0.00	0.00	0.00	24.88	0.00
ROWLANDS - 2 ITB - TEMP DUTY LS 2228	NONE	202.77	9.89	19.59	0.00	19.21	0.00	154.08	0.00
MEEK, KRIS LSGT K 2266	NONE	9.58	9.58	0.00	0.00	0.00	0.00	0.00	0.00
FROST LSGT A 2277	NONE	89.56	0.00	0.00	0.00	0.00	0.00	89.56	0.00

Mess Member	CR Limit	Total	10/21	09/21	08/21	07/21	06/21	05/21 +	Unallocated
HODGSON - 2 ITB - GDS LSGT ADAM 2283	NONE	62.36	0.00	0.00	0.00	0.00	0.00	62.36	0.00
			Totals						
		7,927.49	6,811.35	59.07	0.00	98.01	0.00	959.06	0.00

All supplier names
Effective date up to 29/10/2021

Supplier	CR Limit	Total	10/21	09/21	08/21	07/21	06/21	05/21 +	Unallocated
CARPET CLEANING CARPET	NONE	160.00	0.00	0.00	0.00	0.00	0.00	160.00	0.00
LOST KEYS	NONE	20.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00
36									
		Totals							
		180.00	0.00	0.00	0.00	0.00	0.00	180.00	0.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised stock exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.0

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills passed by Contractor (90-day)	31-Oct-21	723.68
Wamark (Oct 21 I&E)	31-Oct-21	3,658.13
Xmas Draw	31-Oct-21	439.68
Oktoberfest	31-Oct-21	3,106.00
	Total	7,927.49

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Carpet Cleaning	31-Oct-21	160.00
Carpet Cleaning	31-Oct-21	20.00
	Total	180.00

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

Give the number of employees who were engaged in each of the following activities:

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	[1]Transfers	[1]Gains and losses	Fund Bal C/F
Entertainments	4,962.08	-36.99	0.00	0.00	0.00	4,925.09
Presentations	7,284.91	7,210.00	6,340.90	0.00	0.00	8,154.01
1 ITB Entertainments	1,257.11	0.00	0.00	0.00	0.00	1,257.11
2 ITB Entertainments	4,839.35	-5.00	0.00	0.00	0.00	4,834.35
ITC Entertainments	2,438.32	-26.00	247.80	0.00	0.00	2,164.52
Functions	0.00	0.00	1,024.70	0.00	0.00	-1,024.70
Livers In	1,691.20	0.00	1,148.30	0.00	0.00	542.90
Snowball	1,843.32	1,230.00	1,820.00	0.00	0.00	1,253.32
TC WOs Fund	1,088.89	-17.50	766.17	0.00	0.00	305.22
1 ITB WOs Fund	713.76	-2.50	90.00	0.00	0.00	621.26
2 ITB WOs Fund	924.64	-2.50	404.49	0.00	0.00	517.65
Total Restricted Funds	27,043.58	8,349.51	11,842.36	0.00	0.00	23,550.73

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from the unit.
1 ITB	Cater for individual Bn social and team building activities farewells.
2 ITB	Cater for individual Bn social and team building activities farewells.
ITC	Cater for individual Bn social and team building activities farewells.
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for Living in Mess members.
Snowball	A social based lottery for Mess members.
..C WOs Fund	Provide additional facilities and entertainments for Sp Bn WOs.
1 ITB WOs Fud	Provide additional facilities and entertainments for 1 ITB WOs.
2 ITB WOs Fund	Provide additional facilities and entertainments for 2 ITB WOs.

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

NIL

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee's report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustee's comments.

Additional comments:

In this period, the Fund has achieved an Excess of Expenditure of £ 9.9K. This was due to the GPF making a grant to offset the Christmas Function of £12K.

The Restricted Fund 'Functions' is currently overspent and further income shortly follow.

Debtors. The fund Management Team are aware of the long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable and those debts that are deemed as such will be put to the mess for write-off action.

Net Working Capital of £ 55.3K and is more than sufficient to meet the needs of the Fund.

I have no further comments.

Signature _____

Name CAPT S PRIOR

Date: 17/11/21.

Fund Manager (Regimental Accountant Scheme)/Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit Infantry Training Centre Catterick

Address Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the WOs & Sgts Mess Fund/Charity

Charity Commission/Regulator registered number 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc): and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Mess Rules and Constitution

Objects of the Charity	To provide facilities, amenities, and funding that improves and promotes the comfort, well being and education of WO and SNCOs. Also to promote social, and team activities.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Trustees are elected by appointment. The Commanding Officer is the Managing Trustee. Other Trustees are the Fund Manager and Sp Bn RSM.

Trustee induction and training	Capt S Prior completed his Fund Manager training 23 June 2021

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Fund has be able to subsidise some organised social, sporting and other activities to promote team cohesion despite restrictions of the recent pandemic. Funds have also been used to carry out some limited refurbishment. Income derives primarily through subscriptions.
Summary of main achievements of the Charity during the year	Main events have been somewhat limited due to the pandemic. However, funds are being committed for upcoming social activities such as the Christmas function.

Provide a brief review of the financial position of the charity. This should include the principle types of income.

Financial Review	This should be kept under regular review because of the limitations of the pandemic and any decision to limit member subscriptions. Net working Capital is around £55K and is considered more than enough to meet the needs of the Fund.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The fund is generally required to increase its General Purpose/Unrestricted Fund in line with inflation each year. Although exceptionally it may overspend to realise a long term benefit.

Investments selection policy and performance of those investments	Investment policy is decided by the investment committee that sits quarterly and comprises of 3 x Commanding Officers, the SQM, ITC RSM and RAO ITC.

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col A Cuthbertson SCOTS, Lt Col J C F Huxley R IRISH Maj G Smith SASC, Capt L Bettison AGC(ETS), Capt S Prior RAPTC

Serious Incidents	None

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by: *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence; character; spirit and attitude; and morale**. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).

*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

I agree with the FM and IA comments.

Cash holdings are probably at the right level given the restrictions of what members can or can't do. The current cash levels are considered to be more than enough to meet the needs of the Fund.

Long-outstanding debtors have been an issue for some years. The Fund Management Team are to ensure those bills over 3-months old are pursued and where the debts are deemed irrecoverable, then write-off action needs to be put to the mess in a meeting.

I have no further comments.

Signature _____

Name LT COL J C F HUXLEY

Date: 21 FEB 22

Appointment COMMANDING OFFICER

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below *I am/~~we~~ are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/~~we~~ are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/We have stamped and the original books of account and the original records *I/~~We~~ have checked. All vouchers relating to this account have been cancelled.

5. *I/~~We~~ have made the following observations whilst carrying out the internal audit:

a. Previous observations *have/~~have not~~ been actioned (list those observation outstanding).

In this period, the Fund has achieved an Excess of Expenditure of £ 9.9K. This was due to the GPF making a grant to offset the Christmas Function of £12K.

The Restricted Fund 'Functions' is currently overspent and further income will follow in the next audit period.

Debtors. There are still a number of long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable. The Fund Management Team should ensure where this is the case, that the debts are written-off.

Creditors. These are long-outstanding and can't be regarded as short-term creditors. Therefore it is recommended that these are credited to the GPF. Should invoices ever be raised, the compensating debit should be applied to the GPF.

The Trading Accounts consists of Port. This item is not sold by the contractor. Although largely cosmetic, Trading Sales of £ 230.00 contained no profit and should therefore by accounted as 'Disposals at Cost'. The Trading account sold no items at selling price and therefore no profit was generated.

Net Working Capital stands at £ 55.3K and is more than sufficient to meet the needs of the Fund.

Signature _____

Name D J CROSS

Date: 15/11/21

Appointment RAO

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments for ITC Warrant Officers & Sergeants Mess

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose:

1. The IA comments regarding the high debtors is acknowledged. The date on the balance sheet is missing and needs to be entered.

Comd/SO2 SPS Comments

2. The operation and structure of the Charity is understood

3. I have examined the AB 397 balances at the end of the audit period.

4. During the Unit's next annual assurance visit an appropriate level of sampling will be conducted on all accounts and subsidiary books.

5. The Final Accounts have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the Charity operates.

6. The Fund operates on the accruals basis conforming with s.42(1).

7. The accounting policies are consistent in application and appropriate to the activities of the Charity.

8. There has been no event that has had an adverse impact on the worth of the Charity subsequent to this report. No Restricted Funds are overspent.

9. This check is not applicable to this Fund.

10. Nothing further to report in addition to the comments made by the MT and IA.

11. There has been no deliberate act of misconduct in the administration of the Charity.

Independent Examiner's Signature 

Name WO1 D A Buckley

Date: 04 Mar 22

Appointment VWO1 HQ NW

WARRANT OFFICERS' AND SERGEANTS' MESS INFANTRY TRAINING CENTRE CATTERICK

England & Wales - Charity number 1129688

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

Address: Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the Warrant Officers & Sergeants Mess Fund/~~Charity~~

Charity Commission/Regulator registered number

For the period from 01 November 2019 to 31-Oct-20

Managing Trustee(s) during the period:

From	**01-Nov-2019**	**to**	**29-Oct-2020**	**Name**	**Lt Col W A Colquhoun SCOTS**
From	**30-Oct-2020**	**to**	**31-Oct-2020**	**Name**	**Lt Col A Cuthbertson SCOTS**
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**01-Nov-2019**	**to**	**05-Apr-2020**	**Name**	**Maj G Smith SASC**
From	**06-Apr-2020**	**to**	**21-Apr-2020**	**Name**	**Capt L Bettison AGC(ETS)**
From	**21-Apr-2020**	**to**	**31-Oct-2020**	**Name**	**Maj G Smith SASC**

Internal Auditor(s) during the period:

From	**01-Nov-2019**	**to**	**30-Jun-2020**	**Name**	**Mr D J Cross**
From	**01-Jul-2020**	**to**	**14-Jul-2020**	**Name**	**Mrs C Smith**
From	**15-Jul-2020**	**to**	**31-Oct-2020**	**Name**	**Mr D J Cross**

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**01-Nov-2019**	**to**	**01-Dec-2019**	**Name**	**Mrs L Godfrey**
From	**01-Dec-2019**	**to**	**31-Oct-2020**	**Name**	**Mrs A Clark**
From		**to**		**Name**	

October 2020

End of last year		Balance	
	Fixed Assets		
5,949.10	CAPITAL PROPERTY	4,759.28	
5,949.10	Total Fixed Assets		4,759.28
	Current Assets		
45,963.40	Current bank account	62,982.14	88,333.56
25,351.42	TREASURY ACCOUNT	25,351.42	
14,113.65	Debtors	2,583.73	
875.50	STOCK ON HAND	701.50	
86,303.97	Total Current Assets		91,618.79
92,253.07	Total Assets		96,378.07
	Liabilities		
2,260.00	Creditors	191.09	
0.00	VAT control	7.62	
0.00	VAT payable	0.00	
(2,260.00)	Total Liabilities		(198.71)
89,993.07	Total Assets Minus Liabilities		96,179.36
	Total Funds		
27,710.35	Total Restricted Funds	27,043.58	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
62,282.72	Accumulated Trading & GPF	69,135.78	
89,993.07	Total Funds		96,179.36

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
5,093.83	ENTERTAINMENT	4,962.08	
7,629.90	PRESENTATION	7,284.91	
1,115.11	1 ITB ENTS	1,257.11	
2,418.85	2 ITB ENTS	4,839.35	
1,490.73	ITC ENTS	2,438.32	
6,861.64	FUNCTIONS	0.00	
368.20	LIVERS IN FUND	1,691.20	
797.32	SNOWBALL	1,843.32	
1,934.77	WOs FUND - SP BN	1,088.89	
0.00	WOs FUND - 1 ITB	713.76	
0.00	WOs FUND - 2 ITB	924.64	
27,710.35			27,043.58
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
(44.50)	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
2,281.69	General Purpose Fund surplus	6,853.06	
2,237.19	Trading & GPF surplus		6,853.06
60,045.53	Balance at last balance sheet		62,282.72
62,282.72	Accumulated Trading & GPF		69,135.78
89,993.07	Grand total		96,179.36

Signature of A/C Holder/Fund Manager

14 DEC 20

Date

Signature of Managing Trustee

End of last year Balance

Date ----------

3a

Balance date to end of October 2020
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	4,759.28			-1,189.82
B400	STOCK ON HAND	701.50			-174.00
B500	Debtors	2,583.73			-11,529.92
B650	Current bank account	62,982.14		17,018.74	
B651	TREASURY ACCOUNT	25,351.42		0.00	
B700	Creditors		-191.09	2,068.91	
B750	VAT control		-7.62		-7.62
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-62,282.72		-2,237.19
R100	ENTERTAINMENT		-4,962.08	131.75	
R102	PRESENTATION		-7,284.91	344.99	
R103	1 ITB ENTS		-1,257.11		-142.00
R104	2 ITB ENTS		-4,839.35		-2,420.50
R105	ITC ENTS		-2,438.32		-947.59
R106	FUNCTIONS	0.00		6,861.64	
R107	LIVERS IN FUND		-1,691.20		-1,323.00
R108	SNOWBALL		-1,843.32		-1,046.00
R109	WOs FUND - SP BN		-1,088.89	845.88	
R110	WOs FUND - 1 ITB		-713.76		-713.76
R111	WOs FUND - 2 ITB		-924.64		-924.64
		96,378.07	-89,525.01	27,271.91	-22,656.04
		6,853.06		4,615.87	

A\C Code	Name	Balance	Month Movement
G001	DONATIONS	0.00	0.00
G002	GRANTS	0.00	0.00
G003	PRESENTATIONS	0.00	0.00
G050	GAMING MACHINE INCOME	0.00	0.00
G100	BAR PROFIT - CONTRACTOR	-1,879.71	-323.55
G124	VENDING MACHINE INCOME	0.00	0.00
G125	BANK INTEREST	-191.44	-191.44
G150	SUBSCRIPTIONS	-23,184.52	-2,151.12
G152	FUNCTION INCOME	0.00	0.00
G400	TRANSFER IN	0.00	0.00
G520	GAMING MACHINE HIRE	0.00	0.00
G600	MESS BILL ADJUTS/REFUNDS	0.00	0.00
G605	TPT COSTS	157.01	0.00
G606	CLEANING ITEMS	30.00	0.00
G607	ED PAY	0.00	0.00
G610	DECORATIONS	942.96	0.00
G612	TEAM ACTIVITIES	4,800.89	0.00
G615	FUNCTIONS	1,015.71	1,015.71
G620	NAPKINS & CANDLES	398.66	88.78
G621	NON VALUE PROPERTY	554.72	0.00
G625	INCORRECTLY RAISED CHARGES	0.00	0.00
G635	MESSING	766.27	0.00
G665	SPORT	0.00	0.00
G685	ACCM LOSSES	0.00	0.00
G686	ENGRAVING	0.00	0.00
G695	PROPERTY REPAIRS	0.00	0.00
G700	NEWSPAPERS	2,303.10	238.30
G730	INFRASTRUCTURE ENHANCEMENT	200.00	0.00
G749	PRIZES	0.00	0.00
G751	INSURANCE	492.38	0.00
G753	STATIONARY	0.00	0.00
G755	POSTAGE	0.00	0.00
G770	FLOWERS	0.00	0.00
G775	XMAS GRANT	0.00	0.00
G776	SUMMER BALL GRANT	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G780	DONATIONS	7.50		0.00	
G790	PRESENTATIONS	0.00		0.00	
G800	MESS GUESTS	143.50		0.00	
G802	TELEPHONE & INTERNET	130.27		0.00	
G803	PICTURE FRAMING	0.00		0.00	
G805	PROPERTY DEPRECIATION	1,189.82		1,189.82	
G806	PRS & PPL LICENCE	484.71		484.71	
G807	WRITE OFF MESS STOCK	181.62		94.62	
G808	WRITE OFF MESS BILLS	0.00		0.00	
G810	SATELLITE TV	4,448.99		523.87	
G811	TV LICENCE	154.50		0.00	
G900	TRANSFER OUT	0.00		0.00	
G901	INTERNAL TRANSFER OUT	0.00		0.00	
T001	OPENING TRADING STOCKS	875.50		0.00	
T002	TRADING PURCHASES/RETURNS	0.00		0.00	
T003	CLOSING TRADING STOCKS		-701.50	116.00	
T004	WRITE OFFs	0.00		0.00	
T005	MESS GUESTS	0.00		0.00	
T006	DISPOSAL AT COST	0.00		0.00	
T007	TRADING EXPENSES	0.00		0.00	
T008	TRADING SALES		-174.00		-87.00
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		19,278.11	-26,131.17	3,751.81	-2,753.11
		-6,853.06		998.70	
		0.00			

Statement of Financial Activities as at 30/10/2020

Paxton+

Printed: 30/10/2020

Infantry Training Centre

04 SGT'S MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	50.00	0.00	50.00	19.99
Activities for Generating Funds	1,879.71	0.00	0.00	1,879.71	2,389.71
Investment Income	191.44	0.00	0.00	191.44	596.60
Income Resources from Charitable Activities	23,358.52	21,301.51	0.00	44,660.03	62,324.39
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**25,429.67**	**21,351.51**	**0.00**	**46,781.18**	**65,330.69**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	11,343.32	16,753.29	0.00	28,096.61	48,881.26
Governance Costs	492.38	0.00	0.00	492.38	668.66
Grants and Donations	7.50	5,264.99	0.00	5,272.49	6,649.38
Other Costs	6,733.41	0.00	0.00	6,733.41	10,994.62
Total Resources Expended	**18,576.61**	**22,018.28**	**0.00**	**40,594.89**	**67,193.92**
Net Incoming/Outgoing Resources Before Transfers	**6,853.06**	**-666.77**	**0.00**	**6,186.29**	**-1,863.23**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**6,853.06**	**-666.77**	**0.00**	**6,186.29**	**-1,863.23**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	**6,853.06**	**-666.77**	**0.00**	**6,186.29**	**-1,863.23**
Reconciliation of Funds					
Total funds brought forward from previous year	**62,282.72**	**27,710.35**	**0.00**	**89,993.07**	
Total funds carried forward	**69,135.78**	**27,043.58**	**0.00**	**96,179.36**	

October 2020

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		0.00	
G002 GRANTS	0.00		0.00	
G003 PRESENTATIONS	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
G050 GAMING MACHINE INCOME	0.00		0.00	
G100 BAR PROFIT - CONTRACTOR	323.55		1,879.71	
G124 VENDING MACHINE INCOME	0.00		0.00	
		323.55		1,879.71
Investment Income				
G125 BANK INTEREST	191.44		191.44	
		191.44		191.44
Income Resources from Charitable Activiti				
Trading Income	87.00		174.00	
G150 SUBSCRIPTIONS	2,151.12		23,184.52	
G152 FUNCTION INCOME	0.00		0.00	
		2,238.12		23,358.52
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
		0.00		0.00
GPF Total Income		2,753.11		25,429.67

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
		0.00		0.00
Costs of Generating Funds				
G520 GAMING MACHINE HIRE	0.00		0.00	
		0.00		0.00
Charitable Activities				
Trading costs	116.00		174.00	
G600 MESS BILL ADJUTS/REFUNDS	0.00		0.00	
G605 TPT COSTS	0.00		157.01	
G606 CLEANING ITEMS	0.00		30.00	
G607 ED PAY	0.00		0.00	
G610 DECORATIONS	0.00		942.96	
G612 TEAM ACTIVITIES	0.00		4,800.89	
G615 FUNCTIONS	1,015.71		1,015.71	
G620 NAPKINS & CANDLES	88.78		398.66	
G621 NON VALUE PROPERTY	0.00		554.72	
G625 INCORRECTLY RAISED CHARG	0.00		0.00	
G635 MESSING	0.00		766.27	
G665 SPORT	0.00		0.00	
G685 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G695 PROPERTY REPAIRS	0.00		0.00	
G700 NEWSPAPERS	238.30		2,303.10	
G730 INFRASTRUCTURE ENHANCEM	0.00		200.00	
G749 PRIZES	0.00		0.00	
		1,458.79		11,343.32
Governance Costs				
G751 INSURANCE	0.00		492.38	
G753 STATIONARY	0.00		0.00	
G755 POSTAGE	0.00		0.00	
		0.00		492.38
Grants and Donations				
G770 FLOWERS	0.00		0.00	
G775 XMAS GRANT	0.00		0.00	
G776 SUMMER BALL GRANT	0.00		0.00	
G780 DONATIONS	0.00		7.50	
G790 PRESENTATIONS	0.00		0.00	
		0.00		7.50
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 MESS GUESTS	0.00		143.50	
G802 TELEPHONE & INTERNET	0.00		130.27	
G803 PICTURE FRAMING	0.00		0.00	

	Turnover this month		Turnover year to date	
G805 PROPERTY DEPRECIATION	1,189.82		1,189.82	
G806 PRS & PPL LICENCE	484.71		484.71	
G807 WRITE OFF MESS STOCK	94.62		181.62	
G808 WRITE OFF MESS BILLS	0.00		0.00	
G810 SATELLITE TV	523.87		4,448.99	
G811 TV LICENCE	0.00		154.50	
		2,293.02		6,733.41
Internal Transfers Out				
G900 TRANSFER OUT	0.00		0.00	
G901 INTERNAL TRANSFER OUT	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments				
		0.00		0.00
GPF Total Expenditure		3,751.81		18,576.61
GPF Income Over Expenditure		-998.70		6,853.06

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
T001 OPENING TRADING STOCKS	0.00		875.50	
T002 TRADING PURCHASES/RETURN	0.00		0.00	
T003 CLOSING TRADING STOCKS	116.00		-701.50	
T004 WRITE OFFs	0.00		0.00	
T005 MESS GUESTS	0.00		0.00	
T006 DISPOSAL AT COST	0.00		0.00	
T007 TRADING EXPENSES	0.00		0.00	
		---		---
Trading Income				
T008 TRADING SALES	87.00		174.00	
		---		---
Income Over Expenditure		-29.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
		---		---
Trading Income				
		---		---
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		50.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		50.00
Activities for Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Investment Income				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R100 ENTERTAINMENT	347.43		4,958.21	
R102 PRESENTATION	670.00		4,800.00	
R103 1 ITB ENTS	114.00		1,142.00	
R104 2 ITB ENTS	287.50		2,845.00	
R105 ITC ENTS	138.00		1,582.00	
R106 FUNCTIONS	-9,174.29		1,283.04	
R107 LIVERS IN FUND	135.00		1,323.00	
R108 SNOWBALL	137.00		2,046.00	
R109 WOs FUND - SP BN	60.00		836.25	

	Turnover this month		Turnover year to date	
R110 WOs FUND - 1 ITB	25.00		206.71	
R111 WOs FUND - 2 ITB	37.50		279.30	
		-7,222.86		21,301.51
Other Incoming Resources				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		-7,222.86		21,351.51

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Charitable Activities				
R100 ENTERTAINMENT	0.00		5,039.96	
R102 PRESENTATION	0.00		-20.00	
R103 1 ITB ENTS	0.00		1,000.00	
R104 2 ITB ENTS	0.00		424.50	
R105 ITC ENTS	0.00		634.41	
R106 FUNCTIONS	0.00		8,144.68	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	200.00		1,000.00	
R109 WOs FUND - SP BN	331.74		529.74	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		531.74		16,753.29
Governance Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	

	Turnover this month		Turnover year to date	
		0.00		0.00
Grants and Donations				
R100 ENTERTAINMENT	0.00		50.00	
R102 PRESENTATION	400.00		5,214.99	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		400.00		5,264.99
Other Costs				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		0.00	
R110 WOs FUND - 1 ITB	0.00		0.00	
R111 WOs FUND - 2 ITB	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		931.74		22,018.28
Internal Transfers				
R100 ENTERTAINMENT	0.00		0.00	
R102 PRESENTATION	0.00		0.00	
R103 1 ITB ENTS	0.00		0.00	
R104 2 ITB ENTS	0.00		0.00	
R105 ITC ENTS	0.00		0.00	
R106 FUNCTIONS	0.00		0.00	
R107 LIVERS IN FUND	0.00		0.00	
R108 SNOWBALL	0.00		0.00	
R109 WOs FUND - SP BN	0.00		1,152.39	
R110 WOs FUND - 1 ITB	0.00		-507.05	
R111 WOs FUND - 2 ITB	0.00		-645.34	
		0.00		0.00
Restricted funds Income Over Expenditure		-8,154.60		-666.77

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

Printed: 30/10/2020

Infantry Training Centre 04 SGT'S MESS

All supplier names
Effective date up to 30/10/2020

Supplier	CR Limit	Total	10/20	09/20	08/20	07/20	06/20	05/20 +	Unallocated
BURNS NIGHT 2020 BURNS	NONE	59.09	0.00	0.00	0.00	0.00	0.00	59.09	0.00
CARPET CLEANING CARPET	NONE	120.00	40.00	40.00	0.00	0.00	0.00	40.00	0.00
LSGT WILLIAMS 2174	NONE	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
OFFRS MESS OFFRS	NONE	6.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
		Totals							
		191.09	46.00	40.00	6.00	0.00	0.00	99.09	0.00

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All mess members
Effective date up to 30/10/2020

Mess Member	CR Limit	Total	10/20	09/20	08/20	07/20	06/20	05/20 +	Unallocated
ARAMARK 38	NONE	6.39	6.39	0.00	0.00	0.00	0.00	0.00	0.00
ARAMARK - SEP 19 102	NONE	-35.89	0.00	0.00	0.00	0.00	0.00	0.00	35.89
XMAS DRAW 2019 145	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00
BATTISSON - 2 ITB - GDS LSGT TOB 1593	NONE	159.64	0.00	0.00	0.00	0.00	15.32	144.32	0.00
DAVIES - 2 ITB - G7 SGT CALUM 1658	NONE	25.52	0.00	0.00	0.00	0.00	0.00	25.52	0.00
HENAGHAN - ITC - DISCHARGED 10 1747	NONE	222.83	0.00	0.00	0.00	0.00	0.00	222.83	0.00
LINDSAY - OP SMART WO2 AUSTIN 1788	NONE	-19.01	0.00	0.00	0.00	0.00	0.00	0.00	19.01
MCDONALD - 1 ITB - SWI CQMS CSC 1811	NONE	42.20	0.00	0.00	0.00	19.80	22.40	0.00	0.00
THAPA - 2 ITB - GURKHA COY WO2 I 1947	NONE	139.02	0.00	0.00	0.00	0.00	0.00	139.02	0.00
ASHTON SSGT D A 2001	NONE	29.70	0.00	0.00	0.00	29.70	0.00	0.00	0.00
MATEMOSI - 2 ITB GDS COY LSGT B 2017	NONE	42.60	0.00	42.60	0.00	0.00	0.00	0.00	0.00
HEALE - 2 ITB GDS COY LSGT JACO 2055	NONE	120.38	61.62	0.00	0.00	32.44	26.32	0.00	0.00
ETHERINGTON - 2 ITB - GDS LSGT C 2109	NONE	34.26	0.00	0.00	0.00	0.00	0.00	34.26	0.00
LOFTUS - 2ITB - GDS LSGT JORDAN 2112	NONE	263.54	4.96	0.00	26.66	25.26	0.00	206.66	0.00
YOUNG - 2ITB - GDS LSGT 2115	NONE	64.96	0.00	0.00	0.00	0.00	0.00	64.96	0.00
WELLER WO2 N 2157	NONE	-0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.99
MCAVOY - 2 ITB - POSTED SJT CARI 2166	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00

Mess Member	CR Limit	Total	10/20	09/20	08/20	07/20	06/20	05/20 +	Unallocated
KENNEDY - 2 ITB - POSTED SGT RIC 2170	NONE	27.06	0.00	0.00	0.00	0.00	0.00	27.06	0.00
WALMSLEY - 2ITB - GDS LSGT DAVI 2187	NONE	32.66	0.00	0.00	0.00	0.00	0.00	32.66	0.00
HOLLAND - 1 ITB - RIFLES SGT PAU 2197	NONE	129.36	0.00	0.00	0.00	98.67	0.00	30.69	0.00
PARKES - 2 ITB - GDS COY LSGT TIM 2198	NONE	13.39	0.00	0.00	0.00	0.00	13.39	0.00	0.00
RATCLIFFE - 1 ITB - POSTED SGT M/ 2206	NONE	24.88	0.00	0.00	0.00	24.88	0.00	0.00	0.00
ROWLANDS - 2 ITB - TEMP DUTY LS 2228	NONE	258.26	0.00	0.00	0.00	0.00	66.56	191.70	0.00
DAVIDSON LSGT C T 2237	NONE	22.22	0.00	0.00	0.00	22.22	0.00	0.00	0.00
BASSETT- ROWALNDS - GDS COY L 2250	NONE	10.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00
HEWSON LSGT J E 2263	NONE	41.42	0.00	0.00	0.00	41.42	0.00	0.00	0.00
SMITH - 1 ITB - PTC SGT JOHN 2269	NONE	207.99	0.00	0.00	0.00	0.00	73.87	134.12	0.00
FROST LSGT A 2277	NONE	89.56	0.00	0.00	0.00	31.94	57.62	0.00	0.00
HUBBARD - 2 ITB GDS COY LSGT JC 2282	NONE	32.66	0.00	0.00	32.66	0.00	0.00	0.00	0.00
HODGSON - 2 ITB - GDS LSGT ADAM 2283	NONE	49.50	0.00	0.00	29.58	0.00	0.00	19.92	0.00
THOMPSON - 2ITB - GDS LSGT RYAN 2284	NONE	71.64	0.00	0.00	0.00	47.26	0.00	24.38	0.00
			Totals						
		2,583.73	72.97	42.60	88.90	373.59	275.48	1,786.08	55.89

2479 2479

Infantry Training Centre 04 SGT'S MESS

All stock codes
Month = October 2020
Value by last stock cost

Code	Description	Qty. On Hand	Unit Value	Ind.	Per	Value
005	PORT	32	11.50	L	1	368.00
006	PORT - SHEILD EMBLEM	13	14.50	L	1	188.50
007	PORT - WARRANT OFFICERS	10	14.50	L	1	145.00
					Total value:	701.50

Fund Return Summary as at 30/10/2020

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R100 ENTERTAINMENT	5,093.83	4,958.21	0.00	0.00	5,089.96	4,962.08
R102 PRESENTATION	7,629.90	4,850.00	0.00	0.00	5,194.99	7,284.91
R103 1 ITB ENTS	1,115.11	1,142.00	0.00	0.00	1,000.00	1,257.11
R104 2 ITB ENTS	2,418.85	2,845.00	0.00	0.00	424.50	4,839.35
R105 ITC ENTS	1,490.73	1,582.00	0.00	0.00	634.41	2,438.32
R106 FUNCTIONS	6,861.64	1,283.04	0.00	0.00	8,144.68	0.00
R107 LIVERS IN FUND	368.20	1,323.00	0.00	0.00	0.00	1,691.20
R108 SNOWBALL	797.32	2,046.00	0.00	0.00	1,000.00	1,843.32
R109 WOs FUND - SP BN	1,934.77	836.25	0.00	1,152.39	529.74	1,088.89
R110 WOs FUND - 1 ITB	0.00	206.71	507.05	0.00	0.00	713.76
R111 WOs FUND - 2 ITB	0.00	279.30	645.34	0.00	0.00	924.64
Total Restricted Funds	27,710.35	21,351.51	1,152.39	1,152.39	22,018.28	27,043.58

20a

Infantry Training Centre **04 SGT'S MESS**

October 2020

	Turnover this month		Turnover year to date	
COST OF GOODS SOLD				
OPENING TRADING STOCKS	0.00		875.50	
TRADING PURCHASES/RETURNS	0.00		0.00	
(A)		0.00		875.50
Value of goods disposed at cost				
WRITE OFFs	0.00		0.00	
MESS GUESTS	0.00		0.00	
DISPOSAL AT COST	0.00		0.00	
Value of closing stock at cost	-116.00		701.50	
(B)		-116.00		701.50
COST OF GOODS SOLD (A - B) = (C)		116.00		174.00
INCOME FROM SALES				
TRADING SALES	87.00		174.00	
INCOME FROM SALES (D)		87.00		174.00

(Sold at Cost).

SURPLUS

Income from sales (Total from D)
Deduct cost of goods sold (Total from C)

SURPLUS	(E)		-29.00	0.00
Gross profit is therefore:			-25.00 %	0.00 %

E x 100 %

C

TRADING EXPENSES			0.00	0.00
NET SURPLUS (F)			-29.00	0.00
Total Percentage is therefore:			-25.00 %	0.00 %

F x 100 %

C

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
	Total grants to institutions	0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Total	0	0.00

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures fittings & equipment £	Motor vehicles £	Total £
Balance b/f	5,949.10	0.00	5,949.10
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	1,189.82	0.00	1,189.82
Balance c/f	4,759.28	0.00	4,759.28

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year	
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties				0.00	
Investments listed on a recognised stock exchange				0.00	
Investments held in unit trusts or other collective investment schemes				0.00	
Investments in subsidiary or connected undertakings and companies				0.00	
Securities not listed on a recognised stock exchange				0.00	
Cash held as part of the investment portfolio				0.00	
Other investments				0.00	
Total	0.00	0.00	0.00	0.00	0.0

6. List of Debtors

Debtor	Date of Debt	Amount
Mess Bills passed by Contractor (90-day)	31-Oct-20	2,173.55
Aramark	31-Oct-20	-29.50
Christmas Draw 19	01-Dec-19	439.68
	Total	2,583.73

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
Burns Night 2020	31-Oct-20	59.09
Carpet Cleaning	31-Oct-20	120.00
LSgt Williams	31-Oct-20	6.00
Offrs Mess	31-Oct-20	6.00
	Total	191.09

* There are no amounts falling due after more than one year (delete as appropriate).

. Paid Employees

	This year £	Last year £
Gross wages paid		
Employer's National Insurance paid		
Pension Contributions paid		
Total staff costs	0.00	0.00

;ive the number of employees who were engaged in each of the following activities:

	This year £	Last year £
Costs of generating funds		
Charitable activities		
Other		
Total	0.00	0.00

lo individual employee received a salary of over £60,000.00

. Governance Costs

	This year £	Last year £
Audit or independent examination fee		

0. Restricted/Endowment Funds

;ive details of the movements of the individual funds summarised in the restricted and endowment column f the Statements of Financial Activities (SOFA).

und Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	[1]Transfers	[1]Gains and losses	Fund Bal C/F
ntertainments	5,093.83	4,958.21	5,089.96			4,962.08
resentations	7,629.90	4,850.00	5,194.99			7,284.91
ITB Entertainments	1,115.11	1,142.00	1,000.00			1,257.11
ITB Entertainments	2,418.85	2,845.00	424.50			4,839.35
TC Entertainments	1,490.73	1,582.00	634.41			2,438.32
unctions	6,861.64	1,283.04	8,144.68			0.00
ivers In	368.20	1,323.00	0.00			1,691.20
nowball	797.32	2,046.00	1,000.00			1,843.32
TC WOs Fund	1,934.77	836.25	529.74	-1,152.39		1,088.89
ITB WOs Fund	0.00	206.71	0.00	507.05		713.76
ITB WOs Fund	0.00	279.30		645.34		924.64

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from the unit.
1 ITB	Cater for individual Bn social and team building activities farewells.
2 ITB	Cater for individual Bn social and team building activities farewells.
ITC	Cater for individual Bn social and team building activities farewells.
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for Living in Mess members.
Snowball	A social based lottery for Mess members.
ITC WOs Fund	Provide additional facilities and entertainments for Sp Bn WOs.
1 ITB WOs Fud	Provide additional facilities and entertainments for 1 ITB WOs.
2 ITB WOs Fund	Provide additional facilities and entertainments for 2 ITB WOs.

11. Heritage Assets

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

'he charity has no designated funds (if there are designated funds the reason for designation and when ach designated fund is intended to be used by is to be stated in the Managing Trustee's report).

ll the charity's operations are continuing operations and there were no operations discontinued or cquired during the year.

lo funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

'hc charity has no intangible assets.

'here were no inter-fund loans outstanding at the balance sheet date.

lone of the charity's functional fixed assets have been re-valued during the year and the charity does ot have a policy of revaluation of these assets.

'he charity has no subsidiary companies.

'he charity has no material fixed assets which have not been capitalised and included in the balance heet.

lo internal transfers have occurred out of restricted/endowment funds. In the event that a transfer as taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's omments.

ll investments held are investment assets in the UK unless otherwise stated.

lote: Where any of the declarations are not correct they are to be crossed out and details provided 1 the Managing Trustee's comments.

Additional comments:

I am aware that the Fund has made an Excess of Income over Expenditure of £ 6.8K and this is excessive. Team activities and other social occasions have not been occuring due to the current pandemic. However, as soon as the mess is able to conduct social activities, there will be a demand on monies. The mess had already reduced subs etc during the lockdown.

I will aim to achieve an Excess of Expenditure in the next audit period.

The Trading account is tiny and only has port on the books. I am content that these items are sold at cost.

As at 31 Oct 20 the Mess continued to hold long-outstanding debts in excess of three months. However, as at 5 Dec 20 all debts over three months old were either recovered or writen-off. The Mess Management Team will ensure that when debts are passed by the contractor, that they are rigourously pursued.

I have no further comments.

Signature _____

Name ___ MAJ G SMITH

Date: 14 DEC 20

Fund Manager (Regimental Accountant Scheme)/Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit Infantry Training Centre Catterick

Address Vimy Barracks, Catterick Garrison, North Yorkshire, DL9 3PS

In Respect of the WOs & Sgts Mess Fund/Charity

Charity Commission/Regulator registered number 1129688

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc): and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Mess Rules and Constitution

Objects of the Charity	To provide facilities, amenities, and funding that improves and promotes the comfort, well being and education of WO and SNCOs. Also to promote social, and team activities.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Trustees are elected by appointment. The Commanding Officer is the Managing Trustee. Other Trustees are the Fund Manager and Sp Bn RSM.

Trustee induction and training	Maj G Smith completed his Fund Manager training 6 September 2019

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Fund has subsidised and organised social, sporting and other activities designated to promote team building and cohesiveness. In particular this has included a Summer BBQ and a Christmas Party. The Mess Funds have also been utilised to purchase goods and property to enhance the quality of life for Mess members. The majority of the income to the fund is from members subscription and bar profit also contributing significant amount.
Summary of main achievements of the Charity during the year	The Fund has continued to subsidise social, sporting and other activities for the beneficiaries as it has in the last period. The mess has also significantly improved its relationship with the contractor regarding the recovery of mess bills and subsequent receipt of mess income.

Provide a brief review of the financial position of the charity. This should include the principle types of income.

Financial Review	The Fund needs to achieve an excess of expenditure in the next audit period. This is due to excessive funds not being utilised due to COVID restrictions.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The fund is generally required to increase its General Purpose/Unrestricted Fund in line with inflation each year. Although exceptionally it may overspend to realise a long term benefit.

Investments selection policy and performance of those investments	Investment policy is decided by the investment committee that sits quarterly and comprises of 3 x Commanding Officers, the SQM, ITC RSM and RAO ITC.

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col W A Colquhoun SCOTS, Maj A Cuthbertson SCOTS, Maj G Smith SASC, Capt L Bettison AGC(ETS)

Serious Incidents	None

Public Benefit Statement	This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by: *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence; character; spirit and attitude; and morale**. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).

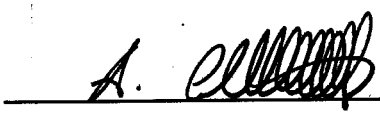
*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

I agree with the IA comments.

The Mess Management Team has done well to significantly reduce debt levels.

I am also aware that there was little mess activity during lockdowns. That being said, the FM should aim to achieve an Excess of Expenditure in the next audit period.

Signature 

Name LT COL A CUTHBERTSON

Date: 14/12/20

Appointment COMMANDING OFFICER

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below *I am/~~we are~~ satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/ ~~we are~~ satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/We have stamped and the original books of account and the original records *I/we have checked. All vouchers relating to this account have been cancelled.

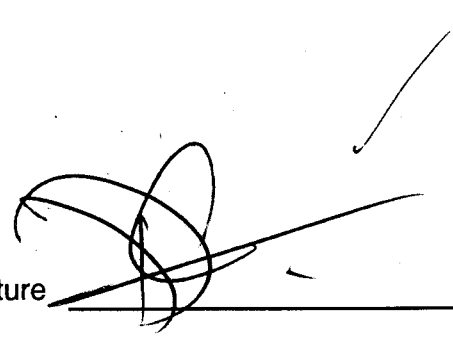
5. *I/We have made the following observations whilst carrying out the internal audit:

a. Previous observations *have/have not been actioned (list those observation outstanding).

b. Last year, I made comment that the fund should aim to achieve an Excess of Expenditure in this audit period. This has not happended as another Excess of income has been achieved of £6.8K. This wasn't deliberate as the Mess was required to abide by COVID restrictions and this resulted in a number of planned social activities being postponed. All things being equal, the Fund should aim to reduce its cash holdings significantly in this audit period.

c. Mess debtors have significantly reduced and the Mess Management Team has done well to bring debts under control.

I have no further comments.

Signature 

Name D J CROSS

Date: 14/12/20

Appointment RAO

Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

a. Examine the accounts (under section 43(3)(a) of the Act).

b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).

c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than those disclosed overleaf*):

a. Which gives me reasonable cause to believe that in any material respect the requirements:

(1) To keep accounting records in accordance with section 41 of the 1993 Act:

(2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

Comd/SO2 SPS - Independent Examiner's report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose.

Comd/SO2 SPS Comments

Independent Examiner's Signature _____

Name _____

Date: _____ Appointment _____

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments for ITC Warrant Officers & Sergeants Mess

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose:

1. No Comments.

Comd/SO2 SPS Comments

2. The operation and structure of the Charity is understood

3. I have examined the AB 397 balances at the end of the audit period.

4. During the Unit's next annual assurance visit an appropriate level of sampling will be conducted on all accounts and subsidiary books.

5. The Final Accounts have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the Charity operates.

6. The Fund operates on the accruals basis conforming with s.42(1).

7. The accounting policies are consistent in application and appropriate to the activities of the Charity.

8. There has been no event that has had an adverse impact on the worth of the Charity subsequent to this report. No Restricted Funds are overspent.

9. This check is not applicable to this Fund.

10. Nothing further to report in addition to the comments made by the MT and IA.

11. There has been no deliberate act of misconduct in the administration of the Charity.

Independent Examiner's Signature 

Name WO1 D A Buckley

Date: 21 Apr 21

Appointment VWO1 HQ NW