

**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	

Infantry Training Centre

October 2020

<u>End of last year</u>		<u>Balance</u>
	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

<u>End of last year</u>		<u>Balance</u>
	Funds Analysis	

	Designated Funds	

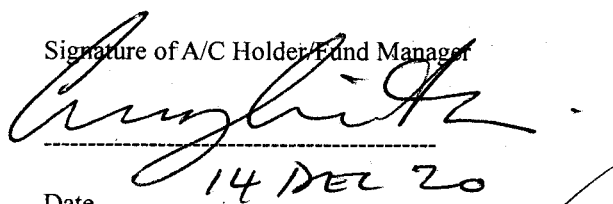
0.00		0.00
	Restricted Funds	

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



Date

14 DEC 20

Signature of Managing Trustee



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Balance Sheet - October 2020

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Infantry Training Centre

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End of last year

Balance

Date -----

Infantry Training Centre

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
		6,853.06	4,615.87

Infantry Training Centre

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001 ✓	DONATIONS	0.00	0.00
G002 ✓	GRANTS	0.00	0.00
G003 ✓	PRESENTATIONS	0.00	0.00
G050 ✓	GAMING MACHINE	0.00	0.00
	INCOME		
G100 ✓	BAR PROFIT -	-1,879.71	-323.55
	CONTRACTOR		
G124 ✓	VENDING MACHINE	0.00	0.00
	INCOME		
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	0.00	0.00
	ADJUTS/REFUNDS		
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	0.00	0.00
	CHARGES		
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	200.00	0.00
	ENHANCEMENT		
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

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
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
		-6,853.06	998.70
		0.00 /	

Statement of Financial Activities as at 30/10/2020

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Infantry Training Centre

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	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	

Infantry Training Centre

October 2020

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
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 Activities				
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

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
<u>Expenditure</u>				
<u>Investment Management Costs</u>				
		0.00		0.00 ✓
<u>Costs of Generating Funds</u>				
G520 GAMING MACHINE HIRE	0.00		0.00	
		0.00		0.00 ✓
<u>Charitable Activities</u>				
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	
G626 INCORRECTLY RAISED CHARG	0.00		0.00	
G636 MESSING	0.00		766.27	
G665 SPORT	0.00		0.00	
G688 ACCM LOSSES	0.00		0.00	
G686 ENGRAVING	0.00		0.00	
G698 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 ✓
<u>Governance Costs</u>				
G751 INSURANCE	0.00		492.38	
G753 STATIONARY	0.00		0.00	
G755 POSTAGE	0.00		0.00	
		0.00		492.38 ✓
<u>Grants and Donations</u>				
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 ✓
<u>Other Costs</u>				
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	

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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 ✓

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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

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	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

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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 ✓

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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 /

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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 /

Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
Investment Management Costs		
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 Expenditure	0.00	0.00 ✓

Paxton+

Creditors List By Effective Date

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Printed: 30/10/2020

04 SGT'S MESS

Infantry Training Centre

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	NONE	59.09	0.00	0.00	0.00	0.00	0.00	59.09	0.00
BURNS									
CARPET CLEANING	NONE	120.00	40.00	40.00	0.00	0.00	0.00	40.00	0.00
CARPET									
LSGT WILLIAMS	NONE	6.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00
2174									
OFFRS MESS	NONE	6.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFRS									

Totals

191.09	46.00	40.00	6.00	0.00	0.00	99.09	0.00
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Infantry Training Centre

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	NONE	6.39	6.39	0.00	0.00	0.00	0.00	0.00	0.00
38									
ARAMARK - SEP 19	NONE	-35.89	0.00	0.00	0.00	0.00	0.00	0.00	35.89
102									
XMAS DRAW 2019	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00
145									
BATTISSON - 2 ITB - GDS LSGT TOB	NONE	159.64	0.00	0.00	0.00	0.00	15.32	144.32	0.00
1593									
DAVIES - 2 ITB - G7 SGT CALUM	NONE	25.52	0.00	0.00	0.00	0.00	0.00	25.52	0.00
1658									
HENAGHAN - ITC - DISCHARGED 10	NONE	222.83	0.00	0.00	0.00	0.00	0.00	222.83	0.00
1747									
LINDSAY - OP SMART WO2 AUSTIN	NONE	-19.01	0.00	0.00	0.00	0.00	0.00	0.00	19.01
1788									
MCDONALD - 1 ITB - SW1 CQMS CSC	NONE	42.20	0.00	0.00	0.00	19.80	22.40	0.00	0.00
1811									
THAPA - 2 ITB - GURKHA COY WO2 J	NONE	139.02	0.00	0.00	0.00	0.00	0.00	139.02	0.00
1947									
ASHTON SSGT D A	NONE	29.70	0.00	0.00	0.00	29.70	0.00	0.00	0.00
2001									
MATEMOSI - 2 ITB GDS COY LSGT B	NONE	42.60	0.00	42.60	0.00	0.00	0.00	0.00	0.00
2017									
HEALE - 2 ITB GDS COY LSGT JACO	NONE	120.38	61.62	0.00	0.00	32.44	26.32	0.00	0.00
2055									
ETHERINGTON - 2 ITB - GDS LSGT C	NONE	34.26	0.00	0.00	0.00	0.00	0.00	34.26	0.00
2109									
LOFTUS - 2ITB - GDS LSGT JORDAN	NONE	263.54	4.96	0.00	26.66	25.26	0.00	206.66	0.00
2112									
YOUNG - 2ITB - GDS LSGT	NONE	64.96	0.00	0.00	0.00	0.00	0.00	64.96	0.00
2115									
WELLER WO2 N	NONE	-0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.99
2157									
MCAVOY - 2 ITB - POSTED SGT CARL	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00
2166									

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Debtors List By Effective Date

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Printed: 30/10/2020

04 SGT'S MESS

Infantry Training Centre

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

2,583.73 ✓

27 24b

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

Infantry Training Centre

	<u>Balance b/fwd</u>	<u>Income</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Expenses</u>	<u>Closing</u>
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

Infantry Training Centre

October 2020

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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
	-----	-----
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 %
$\frac{E \times 100}{C} \%$		
TRADING EXPENSES	0.00	0.00
	-----	-----
NET SURPLUS (F)	-29.00	0.00
	-----	-----
Total Percentage is therefore:	-25.00 %	0.00 %
$\frac{F \times 100}{C} \%$		

8

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 Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year 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

Give 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

Did any individual employee receive a salary of over £60,000.00

Governance Costs

	This year £	Last year £
Audit or independent examination fee		

0. 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	5,093.83	4,958.21	5,089.96			4,962.08
Presentations	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
FC Entertainments	1,490.73	1,582.00	634.41			2,438.32
Functions	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
FC 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 Fund	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.

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:

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 occurring 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.

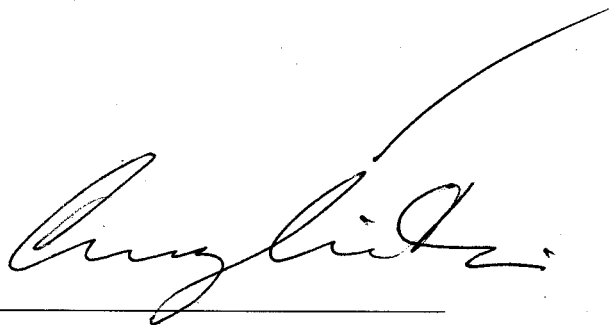
I will aim to achieve an Excess of Expenditure in the next audit period.

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 written-off. The Mess Management Team will ensure that when debts are passed by the contractor, that they are rigorously 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 RAP 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)
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Serious Incidents	None
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Public Benefit Statement	<p>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:</p> <ul style="list-style-type: none"> *a. Providing and supporting mess facilities and social activities. *b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale*</i>. 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.</p> <p>(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).</p>
--------------------------	---

*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

A. Cuthbertson

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

Appointment

RAO

Date:

14/12/20

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