

**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

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

70,930.28 ✓

<u>End of last year</u>		<u>Balance</u>
	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		23,550.73 ✓
	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

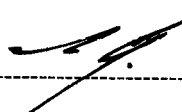
Signature of A/C Holder/Fund Manager



Date

17/11/21 ✓

Signature of Managing Trustee



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End of last year

Date

Balance

## Infantry Training Centre

Balance date to end of October 2021

All nominal codes

Without cost centre codes shown

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
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	9,716.80
		-93,906.45	-26,555.56
		-9,985.70	-16,838.76

## 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 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	0.00	0.00
G605/	ADJUTS/REFUNDS	0.00	0.00
G606/	TPT COSTS	0.00	0.00
G607/	CLEANING ITEMS	0.00	0.00
G610/	ED PAY	0.00	0.00
G612/	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
G745/	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

## Infantry Training Centre

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
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	951.00	951.00
	DEPRECIATION		
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	0.00	0.00
	OUT		
T001✓	OPENING TRADING	701.50	0.00
	STOCKS		
T002✓	TRADING	0.00	0.00
	PURCHASES/RETURNS		
T003✓	CLOSING TRADING	-230.00 /	0.00
	STOCKS		
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
		9,985.70	-309.53
		0.00	

## Statement of Financial Activities as at 29/10/2021

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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
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>19,675.42 ✓</b>	<b>8,349.51 ✓</b>	<b>0.00 ✓</b>	<b>28,024.93</b>	<b>46,781.18</b>
<b>Resources Expended Cost of Generating Funds</b>					
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
<b>Total Resources Expended</b>	<b>29,661.12 ✓</b>	<b>11,842.36 ✓</b>	<b>0.00 ✓</b>	<b>41,503.48</b>	<b>40,594.89</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>-9,985.70 ✓</b>	<b>-3,492.85 ✓</b>	<b>0.00 ✓</b>	<b>-13,478.55</b>	<b>6,186.29</b>
<b>Transfers</b>					
Gross transfers between funds (internal transfers)	0.00 ✓	0.00 ✓	0.00 ✓	0.00	0.00
<b>Net Incoming resources before holding gains and losses</b>	<b>-9,985.70</b>	<b>-3,492.85</b>	<b>0.00</b>	<b>-13,478.55</b>	<b>6,186.29</b>
<b>Holding Gains/Losses</b>					
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
<b>Net Movement in Funds</b>	<b>-9,985.70</b>	<b>-3,492.85</b>	<b>0.00</b>	<b>-13,478.55</b>	<b>6,186.29</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward from previous year	69,135.78 ✓	27,043.58 ✓	0.00 ✓	96,179.36 ✓	
<b>Total funds carried forward</b>	<b>59,150.08</b>	<b>23,550.73</b>	<b>0.00</b>	<b>82,700.81</b>	



## Infantry Training Centre

October 2021

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<b>COST OF GOODS SOLD</b>		
-----		
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
	-----	-----
<b>INCOME FROM SALES</b>		
-----		
TRADING SALES	0.00	471.50
	-----	-----
INCOME FROM SALES                      (D)	0.00	471.50
	-----	-----
<b>SURPLUS</b>		
-----		
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		

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Stock Valuation

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Infantry Training Centre

All stock codes

Month = October 2021

Value by last stock cost

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

October 2021

	<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	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 Activities				
-----				
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 ✓

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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
G621 NON VALUE PROPERTY	0.00	2,679.66
G625 INCORRECTLY RAISED CHARG	0.00	0.00
G638 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 ENHANCEMEN	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

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

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

	<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	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

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



	<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	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	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	

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

	<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 /

	<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 /

	<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

	<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 ✓
	-----	-----
Endowment funds Income Over Expenditure	0.00	0.00
	-----	-----

---

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

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**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

Infantry Training Centre

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	NONE	3,658.13	3,658.13	0.00	0.00	0.00	0.00	0.00	0.00	
38										
OKTOBERFEST - 30 OCT 21	NONE	3,106.00	3,106.00	0.00	0.00	0.00	0.00	0.00	0.00	
124										
XMAS DRAW 2019	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00	
145										
MCPHAIL, RYAN SGT	NONE	8.28	8.28	0.00	0.00	0.00	0.00	0.00	0.00	
1690										
MCCLEARY, JAMES SGT J	NONE	108.28	9.89	19.59	0.00	78.80	0.00	0.00	0.00	
1727										
BROWN, TERRENCE SGT T	NONE	19.89	0.00	19.89	0.00	0.00	0.00	0.00	0.00	
1737										
HEALE - 2 ITB GDS COY LSGT JACO	NONE	8.76	0.00	0.00	0.00	0.00	0.00	8.76	0.00	
2055										
WARD LSGT	NONE	16.76	0.00	0.00	0.00	0.00	0.00	16.76	0.00	
2056										
EVANS - ITC SP BN - ASC LSGT JON/	NONE	9.58	9.58	0.00	0.00	0.00	0.00	0.00	0.00	
2062										
YOUNG - 2ITB - GDS LSGT	NONE	64.96	0.00	0.00	0.00	0.00	0.00	64.96	0.00	
2115										
MCAVOY - 2 ITB - POSTED SJT CARI	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00	
2166										
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										
RATCLIFFE - 1 ITB - POSTED SGT M/	NONE	24.88	0.00	0.00	0.00	0.00	0.00	24.88	0.00	
2206										
ROWLANDS - 2 ITB - TEMP DUTY LS	NONE	202.77	9.89	19.59	0.00	19.21	0.00	154.08	0.00	
2228										
MEEK, KRIS LSGT K	NONE	9.58	9.58	0.00	0.00	0.00	0.00	0.00	0.00	
2266										
FROST LSGT A	NONE	89.56	0.00	0.00	0.00	0.00	0.00	89.56	0.00	
2277										

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Infantry Training Centre

Debtors List By Effective Date

Page 2 of 2  
Printed: 29/10/2021  
04 SGT'S MESS

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

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Creditors List By Effective Date

Infantry Training Centre

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	NONE	160.00	0.00	0.00	0.00	0.00	0.00	160.00	0.00
CARPET									
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 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	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
Mass Bills passed by Contractor (90-day)	31-Oct-21	723.68
Christmas mark (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	Transfers	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 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:

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 pursued, 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
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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.
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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.
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Trustee induction and training	Capt S Prior completed his Fund Manager training 23 June 2021
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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 been 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.
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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
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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"> <li>*a. Providing and supporting mess facilities and social activities.</li> <li>*b. Providing and supporting sporting and adventure training activities</li> </ul> <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>
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\*delete as appropriate.

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

I agree with the FM and IA comments.

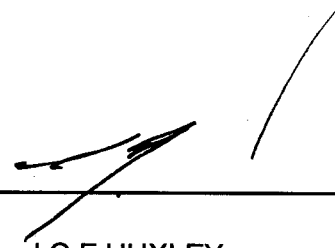
Cash holdings are probably at the right level given the restrictions of what members can or can't do. The current cash levels are considered to be more than enough to meet the needs of the Fund.

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.

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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.

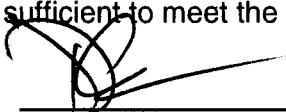
Debtors. There are still a number of long-outstanding mess bills passed by the contractor. These debts continue to be persued, however some of these are likely to be irrecoverable. The Fund Management Team should ensure where this is the case, that the debts are written-off.

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

Appointment

RAO

Date:

15/11/21

## 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