

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

Army Form N1514
(Rev 11/09)

Unit: Infantry Training Centre Catterick

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

In Respect of the Warrant Officers & Sergeants Mess

Fund/Charity

Charity Commission/Regulator registered number

1129688

For the period from 01 November 2021 ☒ to 31 October 2022 ☒

Managing Trustee(s) during the period:

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

Fund Manager(s) during the period:

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

Internal Auditor(s) during the period:

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

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

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

Statement of Financial Activities as at 31/10/2022

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Printed: 31/10/2022

Infantry Training Centre

04 SGT'S MESS

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

October 2022

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	
3,808.28	CAPITAL PROPERTY	3,046.62
3,808.28	Total Fixed Assets	3,046.62
	Current Assets	
45,578.86	Current bank account	41,028.54
25,351.42	TREASURY ACCOUNT	25,351.42
7,927.49	Debtors	4,047.46
230.00	STOCK ON HAND	80.50
79,087.77	Total Current Assets	37,507.92
82,896.05	Total Assets	40,554.54
	Liabilities	
180.00	Creditors	645.12
15.24	VAT control	15.24
0.00	VAT payable	0.00
(195.24)	Total Liabilities	(660.36)
82,700.81	Total Assets Minus Liabilities	39,894.18
	Total Funds	
23,550.73	Total Restricted Funds	45,421.49
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
59,150.08	Accumulated Trading & GPF	(5,527.31)
82,700.81	Total Funds	39,894.18

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

	Designated Funds	

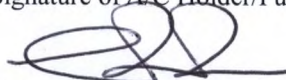
0.00		0.00
	Restricted Funds	

4,925.09	ENTERTAINMENT	10,045.34
8,154.01	PRESENTATION	7,569.43
1,257.11	1 ITB ENTS	6,796.94
4,834.35	2 ITB ENTS	10,344.95
2,164.52	ITC ENTS	7,990.73
(1,024.70)	FUNCTIONS	0.00
542.90	LIVERS IN FUND	1,569.25
1,253.32	SNOWBALL	500.32
305.22	WOs FUND - SP BN	105.06
621.26	WOs FUND - 1 ITB	164.49
517.65	WOs FUND - 2 ITB	334.98
23,550.73		45,421.49
	Endowment Funds	

0.00		0.00
	Trading and General Purpose Funds	


0.00	Trading surplus	(149.50)
0.00	Non Primary Purpose trading surplus	0.00
(9,985.70)	General Purpose Fund surplus	(64,527.89)
(9,985.70)	Trading & GPF surplus	(64,677.39)
69,135.78	Balance at last balance sheet	59,150.08
59,150.08	Accumulated Trading & GPF	(5,527.31)
82,700.81	Grand total	39,894.18

Signature of A/C Holder/Fund Manager



Date 17 NOV 22

Signature of Managing Trustee



End of last yearBalanceDate 23 Feb 23.

Infantry Training Centre

October 2022

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		

OPENING TRADING STOCKS	0.00	230.00 ✓
TRADING PURCHASES/RETURNS	0.00	0.00
(A)	0.00	230.00
Value of goods disposed at cost		
WRITE OFFs	-149.50	-149.50
MESS GUESTS	0.00	0.00
DISPOSAL AT COST	0.00	0.00
Value of closing stock at cost	-149.50	80.50
(B)	-299.00	-69.00
COST OF GOODS SOLD (A - B) = (C)	299.00	299.00

INCOME FROM SALES		

TRADING SALES	149.50	149.50
INCOME FROM SALES (D)	149.50	149.50

SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	-149.50	-149.50
Gross profit is therefore:	-50.00 %	-50.00 %
$\frac{E \times 100}{C} \%$		
TRADING EXPENSES	0.00	0.00
NET SURPLUS (F)	-149.50	-149.50
Total Percentage is therefore:	-50.00 %	-50.00 %
$\frac{F \times 100}{C} \%$		

Infantry Training Centre

04 SGT'S MESS

October 2022

	<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	118.78	2,396.74	
G124 VENDING MACHINE INCOME	0.00	0.00	
	118.78		✓ 2,396.74
Investment Income			

G125 BANK INTEREST	71.22	71.22	
	71.22		✓ 71.22
Income Resources from Charitable Activities			

Trading Income	149.50	✓ 149.50	
G150 SUBSCRIPTIONS	1,224.26	15,502.19	
G151 ENTERTAINMENTS	0.00	0.00	
G152 FUNCTION INCOME	0.00	62.00	
	1,373.76		✓ 15,713.69
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
	0.00		✓ 0.00
Internal Transfers In			

G400 TRANSFER IN	0.00	0.00	
	0.00		0.00
Gains on Revaluation of Fixed Assets			

	0.00		0.00
Unrealised Gains on Investment Assets			

	0.00		0.00
GPF Total Income	1,563.76		✓ 18,181.65

	<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	299.00	299.00
G600 MESS BILL ADJUTS/REFUNDS	0.00	0.00
G601 ENTERTAINMENTS	478.20	15,628.60
G605 TPT COSTS	0.00	0.00
G606 CLEANING ITEMS	0.00	0.00
G607 ED PAY	0.00	0.00
G610 DECORATIONS	0.00	0.00
G612 TEAM ACTIVITIES	88.00	6,127.97
G615 FUNCTIONS	8,194.31	36,528.11
G620 NAPKINS & CANDLES	333.34	766.37
G621 NON VALUE PROPERTY	0.00	845.97
G625 INCORRECTLY RAISED CHARG	0.00	0.00
G635 MESSING	0.00	0.00
G665 SPORT	0.00	0.00
G685 ACCM LOSSES	0.00	0.00
G686 ENGRAVING	0.00	0.00
G695 PROPERTY REPAIRS	0.00	0.00
G696 EXPENDABLE PROPERTY	0.00	0.00
G700 NEWSPAPERS	297.50	2,707.00
G730 INFRASTRUCTURE ENHANCEM	0.00	0.00
G749 PRIZES	0.00	0.00
	9,690.35	62,903.02
Governance Costs		

G751 INSURANCE	0.00	401.79
G753 STATIONARY	0.00	0.00
G755 POSTAGE	0.00	0.00
	0.00	401.79
Grants and Donations		

G770 FLOWERS	0.00	0.00
G775 XMAS GRANT	0.00	10,662.33
G776 SUMMER BALL GRANT	0.00	0.00
G780 DONATIONS	0.00	1,114.13
G790 PRESENTATIONS	0.00	0.00
	0.00	11,776.46
Other Costs		

Non Primary Trading Costs	0.00	0.00
G800 MESS GUESTS	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
G802 TELEPHONE & INTERNET	137.89	267.00
G803 PICTURE FRAMING	0.00	0.00
G805 PROPERTY DEPRECIATION	761.66	761.66
G806 PRS & PPL LICENCE	0.00	509.43
G807 WRITE OFF MESS STOCK	0.00	0.00
G808 WRITE OFF MESS BILLS	0.00	0.00
G810 SATELLITE TV	398.40	6,080.68
G811 TV LICENCE	0.00	159.00
	1,297.95	7,777.77
Internal Transfers Out		

G900 TRANSFER OUT	0.00	0.00
G901 INTERNAL TRANSFER OUT	0.00	0.00
	0.00	0.00
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	10,988.30	82,859.04
GPF Income Over Expenditure	-9,424.54	-64,677.39

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	230.00
T002 TRADING PURCHASES/RETURN	0.00	0.00
T003 CLOSING TRADING STOCKS	149.50	-80.50
T004 WRITE OFFs	149.50	149.50
T005 MESS GUESTS	0.00	0.00
T006 DISPOSAL AT COST	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
	-----	-----
Trading Income		

T008 TRADING SALES	149.50	149.50
	-----	-----
Income Over Expenditure	-149.50	-149.50
Non Primary Purpose Trading Analysis		

Trading Expenditure		

Trading Income		

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Income Over Expenditure	0.00	0.00

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	Turnover this month	Turnover year to date
Restricted Funds Analysis		
Income		

Voluntary Income		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	1,000.00
R104 2 ITB ENTS	0.00	1,000.00
R105 ITC ENTS	0.00	1,000.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	0.00	3,000.00
Activities for Generating Funds		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	0.00	0.00
Investment Income		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R100 ENTERTAINMENT	1,261.50	5,120.25
R102 PRESENTATION	476.28	5,492.39
R103 1 ITB ENTS	145.00	5,547.50
R104 2 ITB ENTS	232.50	5,915.00
R105 ITC ENTS	150.00	5,620.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	335.00	1,476.00
R108 SNOWBALL	234.94	1,584.54
R109 WOs FUND - SP BN	20.00	84.00

Infantry Training Centre

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

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

	<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	0.00
R102 PRESENTATION	0.00	151.00
R103 1 ITB ENTS	279.90	1,007.67
R104 2 ITB ENTS	226.90	1,404.40
R105 ITC ENTS	793.79	793.79
R106 FUNCTIONS	0.00	-1,024.70
R107 LIVERS IN FUND	0.00	449.65
R108 SNOWBALL	0.00	2,337.54
R109 WOs FUND - SP BN	0.00	284.16
R110 WOs FUND - 1 ITB	377.60	508.77
R111 WOs FUND - 2 ITB	0.00	222.67
	1,678.19	6,134.95
Governance Costs		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00

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Infantry Training Centre

	<u>Turnover this month</u>	<u>Turnover year to date</u>
	0.00	0.00
Grants and Donations		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	585.00	5,925.97
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	585.00	5,925.97
Other Costs		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	2,263.19	12,060.92
Internal Transfers		

R100 ENTERTAINMENT	0.00	0.00
R102 PRESENTATION	0.00	0.00
R103 1 ITB ENTS	0.00	0.00
R104 2 ITB ENTS	0.00	0.00
R105 ITC ENTS	0.00	0.00
R106 FUNCTIONS	0.00	0.00
R107 LIVERS IN FUND	0.00	0.00
R108 SNOWBALL	0.00	0.00
R109 WOs FUND - SP BN	0.00	0.00
R110 WOs FUND - 1 ITB	0.00	0.00
R111 WOs FUND - 2 ITB	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	615.03	21,870.76

	<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

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	<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 Expenditu	0.00	0.00
	-----	-----

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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	3,808.28	0.00	3,808.28
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	761.66	0.00	761.66
Balance c/f	3,046.62	0.00	3,046.62

5. Total Value of Investments by Category

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

Breakdown of Market Values at

Year End

	GPF/ Unrestricted 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
Mess Bills passed by Contractor (90-day)	31-Oct-22	607.78
Xmas Draw	31-Oct-22	439.68
Total		1,047.46

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

7. List of Creditors

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

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

8. Paid Employees

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

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

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

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

9. Governance Costs

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

10. Restricted/Endowment Funds

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

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

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

Name of Restricted Fund	Purpose of fund
Entertainment	Provide Entertainment for Mess Members
Presentation	Provide a gift to all Mess Members on departure from the unit.
1 ITB	Cater for individual Bn social and team building activities farewells.
2 ITB	Cater for individual Bn social and team building activities farewells.
ITC	Cater for individual Bn social and team building activities farewells.
Functions	To gradually accumulate funds towards major functions.
Liver In	Provide additional facilities and entertainments for Living in Mess members.
Snowball	A social based lottery for Mess members.
ITC WOs Fund	Provide additional facilities and entertainments for Sp Bn WOs.
1 ITB WOs 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 the last audit period, Net Working Capital was £55K and more than sufficient for the needs of the mess. However, and alarmingly, Net Working Capital as at 31 Oct 22 is a negative (£7.2K) and this has primarily been due to the mess voting monies across from GPF to Restricted Funds of £ 15K. The situation is easily rectified by reversing GPF grants in order to increase disposable income.

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

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

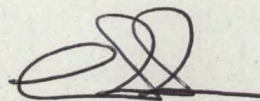
Excess of Expenditure over income in this period has been £ 64.6K compared to an Excess of Expenditure of £ 9.9K in the previous period.

Debtors. The fund Management Team are aware of the long-outstanding mess bills passed by the contractor. These debts continue to be 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. Debts in excess of 3 months £ 937.32 will be pursued and if required, written-off.

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

I have no further comments.

Signature



Name

Capt L Parkes

Date:

17 NOV 22

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.
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Trustee induction and training	Capt L Parkes completed her Fund Manager training 28 June 2022.
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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	<p>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.</p> <p>In this year, the mess has spent a considerable amount on functions post-pandemic and the members have done very well out of the fund.</p>
Summary of main achievements of the Charity during the year	Covered above.

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

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

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	<p>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.</p>
Investments selection policy and performance of those investments	<p>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.</p>

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

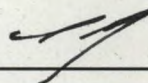
I agree with the FM and IA comments.

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

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

I have no further comments.

Signature



Name LT COL J C F HUXLEY

Date: 13 Feb 23.

Appointment COMMANDING OFFICER

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

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

Internal Auditor's/Audit Board Report

1. *~~I/We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/~~our~~ internal audit.
2. *~~I/We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below *I am/~~we~~ are satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/~~our~~ observations *I am/~~we~~ are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *~~I/We~~ have stamped and the original books of account and the original records *~~I/We~~ have checked. All vouchers relating to this account have been cancelled.
5. *~~I/We~~ have made the following observations whilst carrying out the internal audit:

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

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

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

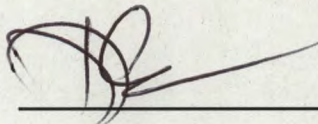
Excess of Expenditure over income in this period has been £64.6K compared to an Excess of Expenditure of £ 9.9K in the previous period.

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

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

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

Signature



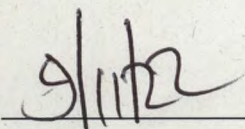
Name

D J CROSS

Appointment

RAO

Date:



Infantry Training Centre

All stock codes

All stock groups

Date is year to date

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

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

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Stock Valuation

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Printed: 31/10/2022
04 SGT'S MESS

Infantry Training Centre

All stock codes
Month = October 2022
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	7	11.50	L	1	80.50
Total value:						80.50

Creditors List By Effective Date

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Infantry Training Centre

All supplier names Effective date up to 31/10/2022									
Supplier	CR Limit	Total	10/22	09/22	08/22	07/22	06/22	05/22 ±	Unallocated
CARPET CLEANING	NONE	80.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00
CARPET									
LOST KEYS	NONE	40.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00
36									
TEA & COFFEE	NONE	525.12	204.00	321.12	0.00	0.00	0.00	0.00	0.00
37									
Totals									
		645.12	204.00	401.12	0.00	0.00	0.00	40.00	0.00

Debtors List By Effective Date

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Printed: 31/10/2022
04 SGT'S MESS

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Infantry Training Centre

All mess members Effective date up to 31/10/2022											
Mess Member	CR Limit	Total	10/22	09/22	08/22	07/22	06/22	05/22 + 439.68	Unallocated 0.00		
XMAS DRAW 2019	NONE	439.68	0.00	0.00	0.00	0.00	0.00	439.68	0.00		
145											
ALLISON WO2 D	NONE	-1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.95	
1589											
FILIFE BUATAVATAVA LSGT	NONE	-2.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	
1706											
MCCLEARY, JAMES SGT J	NONE	60.00	0.00	0.00	0.00	0.00	0.00	60.00	0.00	0.00	
1727											
MAJKUT, DARYL LSGT	NONE	-2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.87	
1771											
DAVISON, KEVIN CSGT K	NONE	71.80	21.00	30.40	0.00	9.60	10.20	0.60	0.00	0.00	
1892											
SHERLOCK, RYAN SGT R	NONE	9.32	0.00	0.00	0.00	9.32	0.00	0.00	0.00	0.00	
1907											
RODRIGUEZ SGT A	NONE	32.06	11.20	17.48	0.00	3.38	0.00	0.00	0.00	0.00	
2023											
TANCOCK LSGT K	NONE	47.54	0.00	0.00	0.00	0.00	0.00	47.54	0.00	0.00	
2041											
SHARP - 1 ITB BHQ WO2 CHRIS	NONE	20.71	0.00	0.00	0.00	0.00	0.00	20.71	0.00	0.00	
2050											
HEALE - 2 ITB GDS COY LSGT JACO	NONE	8.76	0.00	0.00	0.00	0.00	0.00	8.76	0.00	0.00	
2055											
WARD LSGT	NONE	-37.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.18	
2056											
LOFTUS - 2ITB - GDS LSGT JORDAN	NONE	-1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.02	
2112											
YOUNG - 2ITB - GDS LSGT	NONE	4.96	0.00	0.00	0.00	0.00	0.00	4.96	0.00	0.00	
2115											
MCAVOY - 2 ITB - POSTED SGT CARL	NONE	38.30	0.00	0.00	0.00	0.00	0.00	38.30	0.00	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	0.00	
2170											
HANLON SSGT D	NONE	8.56	8.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2185											

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Debtors List By Effective Date

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04 SGT'S MESS

Infantry Training Centre

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

23b.

Infantry Training Centre

Balance date to end of October 2022

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

4

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

Infantry Training Centre

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

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

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

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

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

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

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

Comd/SO2 SPS Comments

1. The operation and structure of the Charity is understood

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

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

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

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

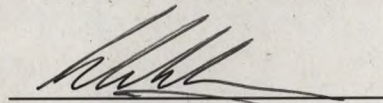
6. The accounting policies are consistent in application and appropriate to the activities of the Charity.

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

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

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

Independent Examiner's
Signature



Name Maj M Graham

Date: 29 Mar 23

Appointment SO2 SPS HQNW