

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

Army Form N1514  
(Rev 11/09)

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

**Managing Trustee(s) during the period:**

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

**Fund Manager(s) during the period:**

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

**Internal Auditor(s) during the period:**

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

**Associate Auditor(s) during the period:**

Associate Auditor	

**Regimental Accountant(s) during the period:**

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

## Statement of Financial Activities as at 31/10/2024

Paxton+

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Printed: 31/10/2024

## Infantry Training Centre

04 SGT'S MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
<b>Incoming Resources</b>					
Voluntary Income	0.00	4,952.00	0.00	4,952.00	2,330.00
Activities for Generating Funds	4,399.56	0.00	0.00	4,399.56	3,571.59
Investment Income	2,070.29	0.00	0.00	2,070.29	589.57
Income Resources from Charitable Activities	16,285.16	51,692.00	0.00	67,977.16	87,734.89
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
<b>Total Incoming Resources</b>	<b>22,755.01</b>	<b>56,644.00</b>	<b>0.00</b>	<b>79,399.01</b>	<b>94,226.05</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	24.04	0.00	0.00	24.04	0.00
Charitable Activities	8,713.01	28,800.06	0.00	37,513.07	55,793.89
Governance Costs	342.09	0.00	0.00	342.09	414.90
Grants and Donations	891.67	25,723.98	0.00	26,615.65	5,698.48
Other Costs	8,445.34	0.00	0.00	8,445.34	8,282.19
<b>Total Resources Expended</b>	<b>18,416.15</b>	<b>54,524.04</b>	<b>0.00</b>	<b>72,940.19</b>	<b>70,189.46</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>4,338.86</b>	<b>2,119.96</b>	<b>0.00</b>	<b>6,458.82</b>	<b>24,036.59</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>4,338.86</b>	<b>2,119.96</b>	<b>0.00</b>	<b>6,458.82</b>	<b>24,036.59</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>4,338.86</b>	<b>2,119.96</b>	<b>0.00</b>	<b>6,458.82</b>	<b>24,036.59</b>
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward from previous year</b>	<b>17,552.92</b>	<b>46,377.85</b>	<b>0.00</b>	<b>63,930.77</b>	
<b>Total funds carried forward</b>	<b>21,891.78</b>	<b>48,497.81</b>	<b>0.00</b>	<b>70,389.59</b>	

## Infantry Training Centre

01 CENTRAL BANK

October 2024

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

## Infantry Training Centre

04 SGT'S MESS

October 2024

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

## Infantry Training Centre

End of last yearBalance

## Funds Analysis

## Designated Funds

0.00

0.00

## Restricted Funds

16,264.00	ENTERTAINMENT	15,293.61
7,944.89	PRESENTATION	6,383.89
771.70	1 ITB ENTS	3,781.92
2,984.64	2 ITB ENTS	7,796.73
2,190.38	HQ BN ENTS	828.37
10,026.10	FUNCTIONS	8,320.02
4,946.94	LIVERS IN FUND	4,873.82
440.32	SNOWBALL	305.32
358.06	WOs FUND - HQ BN	190.81
311.49	WOs FUND - 1 ITB	428.49
56.11	WOs FUND - 2 ITB	86.11
83.22	TEA & COFFEE	208.72

46,377.85

48,497.81

## Endowment Funds

0.00

0.00

## Trading and General Purpose Funds

0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
23,080.23	General Purpose Fund surplus	4,338.86

23,080.23 Trading &amp; GPF surplus

4,338.86

(5,527.31) Balance at last balance sheet

17,552.92

17,552.92 Accumulated Trading &amp; GPF

21,891.78

63,930.77 Grand total

70,389.59


Signature of A/C Holder/Fund Manager



Date

30 Jan 25

Signature of Managing Trustee



Infantry Training Centre

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End of last year

Balance

Date 31 Jan 25

## Infantry Training Centre

October 2024

	<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	270.99		4,399.56	
G124 VENDING MACHINE INCOME	0.00		0.00	
		270.99		4,399.56 ✓
Investment Income				
-----				
G125 BANK INTEREST	2,070.29		2,070.29	
		2,070.29		2,070.29 ✓
Income Resources from Charitable Activiti				
-----				
Trading Income	0.00		0.00	
G150 SUBSCRIPTIONS	1,176.20		16,285.16	
G151 ENTERTAINMENTS	0.00		0.00	
G152 FUNCTION INCOME	0.00		0.00	
G156 MESS COFFEE/TEA	0.00		0.00	
		1,176.20		16,285.16 ✓ ✓
Other Income				
-----				
Non Primary Purpose Trading Income	0.00		0.00	
		0.00		0.00
Internal Transfers In				
-----				
G400 TRANSFER IN	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
-----				
		0.00		0.00
Unrealised Gains on Investment Assets				
-----				
		0.00		0.00
GPF Total Income		3,517.48		22,755.01 ✓

## Infantry Training Centre

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



## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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

## Infantry Training Centre

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



## Infantry Training Centre

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

## Infantry Training Centre

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

October 2024

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

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### Debtors List By Effective Date

Page 1 of 2  
Printed: 31/10/2024  
04 SGT'S MESS

## Infantry Training Centre

**All mess members**

Effective date up to 31/10/2024

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

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Debtors List By Effective Date

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Printed: 31/10/2024  
04 SGT'S MESS

Infantry Training Centre

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

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Creditors List By Effective Date

Page 1 of 1  
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04 SGT'S MESS

Infantry Training Centre

All supplier names

Effective date up to 31/10/2024

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

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

1. Principal Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

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

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



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

The charity made the following grants/donations:

Grants to institutions

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

Grants to individuals

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

3. Related Party Transactions & Remuneration and Expenses

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

4. Analysis of Capital Property

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

5. Total Value of Investments by Category

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

Breakdown of Market Values at

Year End	GPF/ Unrestricted 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)	31/10/2024	945.89
Xmas Party	31/10/2024	354.00
Sgt Samso Wanham Phago LIMS	31/10/2024	500.00
Total		1799.89

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

7. List of Creditors

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

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

8. Paid Employees

This year £	Last year £
-------------	-------------

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

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

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

No individual employee received a salary of over £60000.00

#### 9. Governance Costs

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

#### 10. Restricted/Endowment Funds

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

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

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

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

#### 11. Heritage Assets.

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

Nil

#### 12. Declarations

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

No guarantees have been given to third parties.

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

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

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

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

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

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

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

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

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

The charity has no intangible assets.

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

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

The charity has no subsidiary companies.

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

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

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

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

Additional comments:

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

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

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

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

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

I have no further comments.

Signature



Name

Capt A Reid

Date:

30 JAN 25

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 name and Charity Commission/Regulator registered number: 1129688

Description of the charity's trusts

This should include:

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

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

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

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well- being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

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

Trustee induction and training	The managing Trustee, Lt Col P Morgan, has attended the Commanding Officers Designate Course (CODC) on 23/06/2023. The Fund Manager Capt A Reid, completed his online FM e-Learning on 22/05/2024, this being within 1 month of assuming appointment in accordance with Service Fund Regulations para 0128b.
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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 Funds objects are based on the need to maintain the moral component of Fighting Power and Unit cohesion through the development and maintenance of Regimental ethos. The maintenance of a broader Regimental ethos is fundamental to the way officers and soldiers are recruited, retained, and developed. It is achieved through a combination of Regimental dinner nights, seasonal functions, and lunches to achieve cohesion and reinforce Regimental bonds, and in purchasing items to mark important Regimental dates and events and improved the lived experience of our workforce.
Summary of main achievements of the Charity during the year	In line with its objectives, the fund has supported a number of social and sporting events this year:  Summer Ball Christmas Ball WO's Team Building Bn Dinner Nights

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

Financial Review	The Funds finances remain healthy and there has not been an undue accumulation of funds during this audit period. The primary source of income is derived from membership subscriptions.
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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	My direction to the FM is to ensure that there is sufficient income to meet expenditure, and this includes forecasting large expenditure and raising income accordingly. I am comfortable with the total worth of the fund to rise in line with inflation, and any excess of Income over Expenditure should not exceed 3% without further explanation. I have set the financial reserve limit to £5k; before any expenditure is committed that will result on the fund dipping below this threshold it will require my prior approval.
---------------------------	--

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



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

Managing Trustee's name/trustees' names	Lt Col P Morgan – MT. Capt L Parkes – FM. Capt A Reid – FM.
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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 perform their roles more effectively within the Armed Forces of the Crown. It does this by providing and supporting sporting events, adventure training, and welfare activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; skills; fitness; confidence, character, spirit and attitude; and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>Having reviewed the GPF Income over Expenditure amount for this audit period I am content that the current level of Subscriptions and the trading profit percentage are sufficient to maintain the fund in a healthy state. Therefore, at the next Mess meeting it is recommended that the members vote for the level of subscriptions to remain as they are for the next 6 months.</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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Additional comments (include any declarations which were not correct (page 12/13):

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

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

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

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

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

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

I have no further comments.

Signature 

Name Lt Col P Morgan

Appointment CO HQ Bn

Date: 31 Jan 25

## Internal Auditor's/Audit Board Report

1. ~~\*I/We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of ~~\*my/our~~ internal audit.
2. ~~\*I/We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are\* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to ~~\*my/our~~ observations ~~\*I~~ am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~\*I/We~~ have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. Previous observations ~~\*have/have not~~ been actioned (list those observations outstanding).
6. I/We have made the following observations whilst carrying out the internal audit.

### Executive Summary

7. The total fund value has decreased by 10.10% (£63930.77 - £70389.59 = £7215.16) and within the MT's financial reserved policy. The liquidity sits at 1.28 (£78311.00 / (£12496.50 + £48497.81)) this means there is sufficient liquid assets for the Fund to meet its liabilities.
8. Based on the material reviewed, I conclude that the governance and control of processes are satisfactory, however there are a few accounting issues that need to be addressed to ensure the fund income and expenditure is accurately captured in the correct resource accounting codes, mainly that Creditors should not be used to manage function expenditure, if necessary, spreadsheets should be used and Restricted Funds for annual events (Christmas and Summer Functions). This needs to be discussed with the RA.

### Financial Review

9. **Fund Income.** The gross incoming resources has not exceeded £100,000.00. The fund is registered with the charity commission, but does not need to be as the annual turnover is less than £100,000.00, therefore the RA is advised to de-register the fund.
10. **Liquidity.** The liquidity sits at 1.28 meaning the fund has sufficient liquid assets to meet its liabilities.
11. **Fixed Assets.** During the reporting period the fixed assets of the Sgts Mess have increase by 27.84% (£1081.46). This decrease is discussed at paragraph 4 to the Notes of the Accounts, and can be attributed to:
  - a. Straight line depreciation of £1081.46.
12. **Current Assets.** During the reporting period the current assets of the fund have increase by 32.04% (£19438.40). This is attributed to several factors:
  - a. An increase in current account mainly from subscriptions, bar profit (Aramark ran bar paying % profit to Mess) and high interest Treasury Acct annual interest.
13. **Investments.** Nil

14. **Unrestricted Funds.** GPF income exceeded expenditure by 19.07% this year (£22755.01 - £18416.15 = £4338.86), income is generated from subscriptions and bar profits from Aramark. Main observations as follows:
- Insurance costs also need to be reviewed, last valuation was 2013, I would suggest an updated valuation of property is required – Offrs Mess FM is leading with a valuation team to come into the Establishment to undertake full valuation of all fund assets, on completion Insurance is to be reviewed as appropriate.
15. **Restricted Funds.** Detailed information is available in the Restricted Funds analysis contained in the Fund Return Summary within the financial bundle. Main observations as follows:
- Expenditure for functions is not accurately reflected in the account funds, currently when a function is approved the RA moves funds from RF into Creditors by way of Grants and Donations so as to manage the spending for that specific function and then any remaining balance is refunded to the RF, I do not consider this best practice. Specific RF's should be raised for Summer and Christmas Functions as they run annually or to track spending for functions a separate spreadsheet should be used, this will ensure all income and expenditure for functions are recorded under the correct Resource Accounting Code within the fund.
16. **Debtors.** Debt represents 2.4% of Current Assets, amounting to £1927.86. Debtors should be cleared as soon as possible, after 3 months they are classed as Aged Debtors and need to be chased by the FM.
- Aged debt amounts to 35.5% Aged Mess bills and the FM has been advised to chase these, however overall, this debt is assessed as low risk.
  - Sgt Samso has a debt of £500 which equated to 27.78% of debtors, this was issued for the Sgts Mess members in Nepal to have a function and will be cleared in Feb 25 when he returns from RI duty.
  - There is a debt of £354.00 for a Xmas Party, which needs to be cleared as a priority, the FM is advised to authorised payment to clear the debt from the relevant fund (GPF or RF Functions, both have sufficient funds to cover the cost).
17. **Creditors.** The Fund has creditors amounting to £12496.50. Creditors should be cleared within 30 days.
- Two aged creditors (in excess of a month) @ £705.00 for carpets cleaning and keys, the FM has been advised to liaise with Aramark to confirm their billing process as these are rolling charges pending billing from Aramark.
  - Xmas function @ £11591.50, this creditor has been raised to administer the funds for a function, in order to control spending and remain in budget, this is not seen a good practice RF's should be created for main functions with small functions to use 'R106 Functions' and spreadsheets to be used to ensure the function remains within budget. This required a process change by the RA that the FM needs to discuss with her.

#### **Control Measures.**

18. During the reporting period the continuous audit has established that the vouchers audited demonstrated that the FM and committee were correctly observing the operating practices detailed withing the Constitution and the Charter.
19. Periodic property checks have been complete throughout the year and the FM is content with the valuations.

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

Date: 31 Jan 25

Signature  \_\_\_\_\_

Name Suzi Bateson

Appointment RAO 2ITB

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

### Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

### Basis of Independent Examiner’s Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent Examiner’s Statement

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

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
  - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
  - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

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

\* Delete as applicable.

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

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

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

### Comd/SO2 SPS Comments

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

Independent Examiner's Signature

Name

MAT THOMSON

Date: 11/2/25

Appointment

SO2 SPS HQ NORTH

### PERCENTAGE PROFIT CALCULATOR

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

#### COST OF GOODS SOLD

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

		(1)
		(2)

Enter the total amount of EXPENSES charged.

DEDUCT figure (2) from figure (1).

		A
--	--	---

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

		(3)
		(4)

Enter the value of the CLOSING STOCK At COST PRICE.

ADD figure (3) to figure (4).

		B
		C

#### COST OF GOODS SOLD (A – B)

#### INCOME FROM SALES:

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

		(5)
		(6)

Enter figure B from above

DEDUCT figure (6) from figure (5).

		D
--	--	---

#### PROFIT:

Enter Income from Sales – FIGURE D

		(7)
		(8)

Enter Cost of Goods Sold – FIGURE C

DEDUCT figure (8) from figure (7).

		E
--	--	---

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

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



**Trading Account details:**

Title of Trading Account	Percentage Profit	
	Current	Previous