

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

Army Form N1514  
(Rev 11/09)

Unit: Infantry Training Centre Catterick

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

In respect of the: Warrant Officers and Sergeants Mess

Fund/Charity

Charity Commission/Regulator registered number:

1129688

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

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

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

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

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

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

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

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

Associate Auditor	
Associate Auditor	
Associate Auditor	

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

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

**Statement of Financial Activities as at 31/10/2025**

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**Infantry Training Centre**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
<b>Incoming Resources</b>					
Voluntary Income	7.50	3,950.00	0.00	3,957.50	4,952.00
Activities for Generating Funds	3,103.81	0.00	0.00	3,103.81	4,399.56
Investment Income	1,678.87	0.00	0.00	1,678.87	2,070.29
Income Resources from Charitable Activities	25,538.87	48,063.00	0.00	73,601.87	67,977.16
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
<b>Total Incoming Resources</b>	<b>30,329.05</b>	<b>52,013.00</b>	<b>0.00</b>	<b>82,342.05</b>	<b>79,399.01</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	20.39	0.00	0.00	20.39	24.04
Charitable Activities	5,750.60	30,220.91	0.00	35,971.51	37,513.07
Governance Costs	347.41	0.00	0.00	347.41	342.09
Grants and Donations	586.50	2,565.00	0.00	3,151.50	26,615.65
Other Costs	8,581.42	60.00	0.00	8,641.42	8,445.34
<b>Total Resources Expended</b>	<b>15,286.32</b>	<b>32,845.91</b>	<b>0.00</b>	<b>48,132.23</b>	<b>72,940.19</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>15,042.73</b>	<b>19,167.09</b>	<b>0.00</b>	<b>34,209.82</b>	<b>6,458.82</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>15,042.73</b>	<b>19,167.09</b>	<b>0.00</b>	<b>34,209.82</b>	<b>6,458.82</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>15,042.73</b>	<b>19,167.09</b>	<b>0.00</b>	<b>34,209.82</b>	<b>6,458.82</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward from previous year	21,891.78	48,497.81	0.00	70,389.59	
<b>Total funds carried forward</b>	<b>36,934.51</b>	<b>67,664.90</b>	<b>0.00</b>	<b>104,599.41</b>	

October 2025

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

## Infantry Training Centre

End of last yearBalanceFunds AnalysisDesignated Funds

0.00

0.00

Restricted Funds

15,293.61 ENTERTAINMENT

18,695.67

6,383.89 PRESENTATION

7,683.00

3,781.92 1 ITB ENTS

2,754.92

7,796.73 2 ITB ENTS

7,381.47

828.37 HQ BN ENTS

691.36

8,320.02 FUNCTIONS

25,230.02

4,873.82 LIVERS IN FUND

4,052.93

305.32 SNOWBALL

517.32

190.81 WOs FUND - HQ BN

143.81

428.49 WOs FUND - 1 ITB

83.30

86.11 WOs FUND - 2 ITB

84.11

208.72 TEA &amp; COFFEE

346.99

48,497.81

67,664.90

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

0.00 Trading surplus

27.30

0.00 Non Primary Purpose trading surplus

0.00

4,338.86 General Purpose Fund surplus

15,015.43

4,338.86 Trading &amp; GPF surplus

15,042.73

17,552.92 Balance at last balance sheet

21,891.78

21,891.78 Accumulated Trading &amp; GPF

36,934.51

70,389.59 Grand total

104,599.41

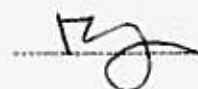
Signature of A/C Holder/Fund Manager



Date

27/02/26

Signature of Managing Trustee



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Balance Sheet - October 2025

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Infantry Training Centre

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End of last year

Balance

Date

09/26

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

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

<sup>5</sup> This will include all transfers including those to designated funds.

<sup>6</sup> This will include all transfers including those from designated funds.

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

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

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

**1. Principal Accounting Policies**

- a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)
- b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.
- d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. 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	2802.50	0.00	2802.50
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	1081.46	0.00	1081.46
Balance c/f	1721.04	0.00	1721.04

5. Total Value of Investments by Category

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

Breakdown of Market Values at

Year End

	GPF/ Unrestricted 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)	31/10/24	1043.26
Total		1043.26

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

7. List of Creditors

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

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

8. Paid Employees

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

Total staff costs	0.00
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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
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

No individual employee received a salary of over £60000.00

9. Governance Costs

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

10. Restricted/Endowment Funds

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

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
Entertainments	15293.61	14242.50	10840.44	0.00	0.00	18695.67
Presentation	6383.89	4050.00	2750.89	0.00	0.00	7683.00
1 ITB Entertainments	3781.92	1367.50	2394.50	0.00	0.00	2754.92
2 ITB Entertainments	7796.73	3035.00	3450.26	0.00	0.00	7381.47
HQ Bn Entertainments	828.37	1932.50	2069.51	0.00	0.00	691.36
Functions	8320.02	16950.00	40.00	0.00	0.00	25230.02
Livers in fund	4873.82	4473.00	5293.89	0.00	0.00	4052.93
Snowball	305.32	1201.00	989.00	0.00	0.00	517.32
HQ Bn WO's Fund	190.81	283.00	793.19	463.19	0.00	143.81
1 ITB WO's Fund	428.49	118.00	0.00	0.00	463.19	83.30
2 ITB WO's Fund	86.11	108.00	110.00	0.00	0.00	84.11
Tea & Coffee	208.72	4252.50	4114.23	0.00	0.00	346.99
<b>Total</b>	<b>48497.81</b>	<b>52013.00</b>	<b>32845.91</b>	<b>463.19</b>	<b>463.19</b>	<b>67664.90</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
Entertainments	Provide entertainment for Mess Members
Presentations	Provide a gift to all Mess Members on departure from unit
1 ITB Fund	Cater for individual Bn social and team building events
2 ITB Fund	Cater for individual Bn social and team building events
HQ BN Fund	Cater for individual Bn social and team building events
Functions	To gradually accumulate funds towards major functions
Livers In	Provide additional facilities and entertainments for living in members
Snowball	A social based lottery for mess members
HQ Bn WO's Fund	Provide additional facilities and entertainments for HQ Bn WO's
1 ITB WO's Fund	Provide additional facilities and entertainments for 1 ITB WO's
2 ITB WO's Fund	Provide additional facilities and entertainments for 1 ITB WO's
Tea & Coffee	Provide Tea, Coffee & condiments for mess members

#### 11. Heritage Assets.

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

Nil

#### 12. Declarations

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

No guarantees have been given to third parties.

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

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

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

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

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

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

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

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

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

The charity has no intangible assets.

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

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

The charity has no subsidiary companies.

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

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

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

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

Additional comments:

New working capital sufficient for the fund's needs.

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

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

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

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

I have no further comments.

Signature:

  
\_\_\_\_\_

Name:

\_\_\_\_\_  
Capt S Phillips

Date:

22/02/16

Appointment:

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

## Managing Trustee's Annual Report and Comments:

Unit: Infantry Training Centre, Catterick

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

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

Charity name and Charity Commission/Regulator registered number: 1129688

Description of the charity's trusts

This should include:

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

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

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

Governing Document (e.g. Trust Deed, Constitution)	MOD Constitution Document dated 07/06/2016 and formally adopted at a Mess Committee Meeting.
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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 Queen's Regulations for the Army 1975, Chapter 5, the Commanding Officer HQ Bn is designated as Managing Trustee for this Service (Charitable) Fund. Other Trustees RSM ITC
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Trustee induction and training	The Managing Trustee, Lt Col P J Morgan, has attended the Commanding Officer Designate Course (CODC) on 02 Jun 23.  The Fund Manager Capt S Phillips completed his online e-learning on 21 Jun 25, this being within 1 month of assuming appointment in accordance with service Fund Regulations para 0128b.
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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 function, and lunches to achieve cohesion and to reinforce Regimental bond, and in purchasing items to mark important Regimental dates and events and improved the lived experience of our workforce.
Summary of main achievements of the Charity during the year	In line with its objectives, the fund has supported a number of social and sporting events this year  Summer Ball Christmas Ball WO's Team Building Bn Dinner Nights

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

Financial Review	The Funds finances remain healthy and there has not been an undue accumulation of funds during this audit period. The primary source of income is derived from membership subscriptions from mess members.
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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 J Morgan WO1 (RSM) C O'Brien, WO1 (RSM) B Young	
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Serious Incidents	None
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 providing sports events, adventure training, and welfare activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; skills; fitness; confidence, character, spirit and attitude; and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</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>

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

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

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

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

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

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

I have no further comments.

Signature:



Name:

Lt Col PJ Morgan

Date:

07/01/2026

Appointment:

CO HQ Bn ITC

## Internal Auditor's/Audit Board Report

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

### Executive Summary

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

### Financial Overview

9. **Fund Income.** The gross incoming resources has exceeded £100,000.00 in this financial year. The fund is registered with the charity commission however previous recommendations were to de-register, but due to the fluctuation of the fund on or around £100,000.00, this will be monitored and looked at next year as a comparison.
10. **Liquidity.** The liquidity sits at 1.50, meaning the fund has sufficient liquid assets to meet its liabilities.
11. **Fixed Assets.** During the reporting period the fixed assets of the Sgts Mess have decreased by 38.58% (£1081.46). This decrease is discussed at paragraph 4 to the Notes of the Accounts, and can be attributed to:
  - a. Straight line depreciation of £1081.46.
12. **Current Assets.** During the reporting period the current assets of the fund have increased by 29.50% (£23,632.48). This is attributed to several factors:
  - a. An increase in current account mainly from subscriptions, bar profit (Aramark ran bar paying % profit to Mess) and high interest Treasury Acct annual interest.
13. **Investments.** Nil.
14. **Unrestricted Funds.** GPF income exceeded expenditure by 50.40% this year (£30,329.05 - £15,286.32 = £15,042.73), income is generated from subscriptions and bar profits from Aramark.

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

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

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

- a. The FM has been advised to chase the debtors, however overall, the debt is assessed as low risk and has decreased.
- b. There is a debt of £132.40 for SSgt Hanlon who has now been discharged. This should be chased by the FM as a priority.

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

#### Control Measures

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

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

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

Signature:



Name:

Ms S Bateson

Date:

04/01/26

Appointment:

RAO 2 ITB

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

### **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

### **Basis of Independent Examiner's Statement**

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

e  
ntly I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

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

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

have not been met.

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

\* Delete as applicable.

Title of Trading Account	Percentage Profit	
	Current	Previous





## PERCENTAGE PROFIT CALCULATOR

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

### COST OF GOODS SOLD

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

		(1)
		(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:

$$\frac{E \times 100}{C} = \frac{\quad}{\text{(To two decimal places)}} \%$$

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

Trading Account details:

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

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

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

### Comd/SO2 SPS Comments

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

Independent Examiner's Signature: \_\_\_\_\_

Name: \_\_\_\_\_

*AD Pearson*  
Maj D Stevenson

Date: 6 May 26

Appointment: SO2 HQ North Bde