

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

1. I am concerned with the unacceptable delay of 4 months from end of audit period to the submission of the AFN 1514 to MT for comments. I have spoken to the IA, who signed the IA comments on 4 Jan 21, for an explanation as to the delay in presenting the AFN 1514 at the end of March 21. I have discussed my frustration and impact of the lapse in time where recommendations have been unduly delayed or in fact not addressed.

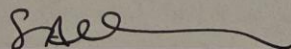
2. As a result, I have now directed that completed AFN 1514 SNPF Final Accounts are to be presented to the MT by NLT than 6 weeks from the end of the audit period. A reminder to the IA is IAW: SFRs Chpt 5 a. Para 0515 AFN 1514 with observations and recommendations is to be forwarded to the MT within 6 weeks of the end of the accounting period.

b. Para 0516 that the original completed report with signatures is to be forwarded to Formation HQ (11 X) for review, within 2 months of the end of audit period.

3. I note that at end of audit that the number of aged debtors were £1063.74. I can confirm that since the end of reporting period debtors have reduced to below £300 and that there are no aged debtors over 90 days old.

4. I note the IA observations and recommend that actions are addressed especially regarding to the Property Book at the earliest opportunity.

Signature



Name

Lt Col S Allen

Date:

13 Apr 21

Appointment

Managing Trustee

WORTHY DOWN SUPPORT UNIT

Balance date to end of November 2020

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	6,680.06		3,033.79
B200	Heritage Assets (Fixed)	9,805.38		0.00
B500	Debtors	6,472.39		-4,123.32
B650	Current bank account	43,877.55		37,845.97
B700	Creditors		-1,572.37	-1,232.88
B750	Not To Be Used	0.00		0.00
B760	Not To Be Used	0.00		0.00
B900	Accumulated GPF		-20,671.38	11,440.70
R001	Entertainments		-11,968.22	-8,656.62
R002	Beverage Fund		-2,689.71	470.33
R003	Charity		-926.00	-926.00
R400	Presentation Savings Fund		-1,844.36	652.07
R401	Envelope Draw		-100.00	0.00
		66,835.38	-39,772.04	53,442.86
				-14,938.82
		27,063.34		38,504.04

WORTHY DOWN SUPPORT UNIT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Grants from Deepcut Sgts Mess	0.00	0.00
G049	Shadow Code Vol Income	0.00	0.00
G050	Gaming Machine Takings	-140.05	0.00
G125	Bank Interest	-31.93	0.00
G150	Mess Subscriptions	-26,914.34	-2,279.55
G151	Temp Visitors Subs	-1,797.99	0.00
G200	Bar/Wine Profit	-2,333.50	0.00
G299	Shadow Code IRCA	0.00	0.00
G300	Other Income	-6,101.09	-4.88
G303	Deepcut closure	-2,298.90	0.00
G400	Internal Transfers In	0.00	0.00
G401	Transfers In	-2,000.00	0.00
G520	Gaming Machine Hire	843.43	0.00
G600	Repairs & Maintenance	351.00	0.00
G601	Christmas Ball Costs	4,540.05	0.00
G602	RSM's Dine Out	1,522.84	0.00
G603	Promotion Celebration Costs	479.52	0.00
G604	Function Costs	1,333.69	0.00
G605	RSM Dine In	440.00	0.00
G606	Christmas Draw	90.00	0.00
G607	Mess meeting FOOD	83.48	83.48
G608	Drive in Cinema grant	200.00	200.00
G740	Mess improvements	796.86	796.86
G749	Shadow Code Exp CA	0.00	0.00
G751	Annual Insurance Premium	442.74	0.00
G752	Postage	35.00	0.00
G770	Flower Presentations	203.25	0.00
G771	Gifts & Presentations	566.34	0.00
G772	Medal Presentations Costs	200.10	0.00
G773	Citations & Warrant Presn Cost	239.00	0.00
G799	Shadow Code Exp G & D	0.00	0.00
G800	Newspapers	859.25	0.00
G801	Expendable Property	689.79	0.00
G802	BT Sport Costs	501.88	0.00
G803	Bar costs	57.86	0.00
G804	LIG expenditure	2,451.20	0.00

WORTHY DOWN SUPPORT UNIT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G805	Verifone Hire Exp	54.00	0.00
G806	TV licence	157.50	0.00
G807	Misc expenditure	97.55	0.00
G895	Property added to Capital Prop	-2,390.58	-2,390.58
G897	Property Depreciation	-643.21	-643.21
G898	Write off - Aged debt	351.92	248.17
G900	Internal Transfers Out	0.00	0.00
G901	Transfers Out	0.00	0.00
T001	Opening Wine/Port/Beer Stocks	0.00	0.00
T002	Wine/Port/Beer Purchase/Return	0.00	0.00
T003	Closing Wine/Port/Beer Stocks	0.00	0.00
T004	Wite Offs	0.00	0.00
T007	Trading Expenses	0.00	0.00
T008	Wine/Port/Beer Sales	0.00	0.00
T740	Not To Be Used	0.00	0.00
T750	Not To Be Used	0.00	0.00
		17,588.25	1,328.51
		-44,651.59	-5,318.22
		-27,063.34	-3,989.71
		0.00	

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

Nil

Comd/SO2 SPS Comments – Worthy Down (WOs' & Sgts' Mess)

1. I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. I have checked with the Regt Acct and there has been no event that has had an adverse impact on the worth of the Charity subsequent to the end of the audit period. No Restricted Funds are overspent.
3. The observations made by the internal auditor/FM are noted.
4. The total debt at the end of the Accounting period is £6472.39 with few debtors over 3 months old. I note MT's comments that there are no debtors over 3 months old.
5. Creditors: Total creditors at the end of the Accounting period is £1572.37. 2 x creditors over 3 months old which needs to be cleared ASAP.

No further comments

Independent Examiner's
Signature

Name Maj S Bates

Date: 20 Jun 21

Appointment SO2 SPS HQ 11 INF BDE AND
HQ SE

Observation progress attached.