

**Service Non Public Funds Final Accounts,**  
N1514

Army Form

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

(Rev 11/09)

Unit: **Royal Centre for Defence Medicine (RCDM)**

Address: **Queen Elizabeth Hospital, Mindelsohn Way, Edgbaston, Birmingham, B15 2TH**

In respect of the: **Service Patients Welfare Fund (SPWF) - Central Bank**

Fund/Charity

Charity Commission/Regulator registered number: **1131194**

For the period from: **01 Apr 24** To **31 Mar 25**

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

<b>From</b>	<b>01 Apr 24</b>	<b>to</b>	<b>31 Mar 25</b>	<b>Name</b>	<b>Col V Moorhouse</b>
<b>From</b>		<b>to</b>		<b>Name</b>	
<b>From</b>		<b>to</b>		<b>Name</b>	

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

<b>From</b>	<b>01 Apr 24</b>	<b>to</b>	<b>31 Mar 25</b>	<b>Name</b>	<b>Maj D Holliday</b>
<b>From</b>		<b>to</b>		<b>Name</b>	
<b>From</b>		<b>to</b>		<b>Name</b>	

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

<b>From</b>	<b>01 Apr 24</b>	<b>to</b>	<b>30 Jun 24</b>	<b>Name</b>	<b>Capt C Brettell</b>
<b>From</b>	<b>1 Jul 24</b>	<b>to</b>	<b>31 Mar 25</b>	<b>Name</b>	<b>Capt W Heathcote</b>
<b>From</b>		<b>to</b>		<b>Name</b>	

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

Associate Auditor	<b>Lt D Whitcroft (OIC Property Check)</b>
Associate Auditor	<b>Sgt H Newman (2iC Property Check)</b>
Associate Auditor	

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

<b>From</b>	<b>01 Apr 24</b>	<b>to</b>	<b>28 Oct 24</b>	<b>Name</b>	<b>Sgt N Bibby (nee Grimshaw)</b>
<b>From</b>	<b>28 Oct 24</b>	<b>to</b>	<b>28 Feb 25</b>	<b>Name</b>	<b>WO2 A Burns</b>
<b>From</b>	<b>28 Feb 25</b>	<b>to</b>	<b>31 Mar 25</b>	<b>Name</b>	<b>SSgt J Brown</b>

## Internal Auditor's/Audit Board Report

1. I 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 internal audit.
2. I certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am 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 observations I am satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. I 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. I have made the following observations whilst carrying out the internal audit:
  - a. Previous have been actioned

### IA Comments

- The fund was originally registered with the Charity Commission as it received income from donations that exceeded £100,000.00 during the period of Op HERRICK and TELIC. This is no longer the case, and the only income is from small donations and interest on the current account. The MT will meet with the Trustees to discuss de-registering the fund with the Charity Commission in the next FY.
- To note, the fund holds a large investment portfolio of £500k +. This is only relevant to the CB if they are cashed in.
- The fund has a still has a large Central Bank holding of £86,363.09. The fund value has decreased by approximately £20,000.00 over the FY, mainly due to large-scale refurbishment of the patient welfare room. This came from current bank holdings and does not affect investments.
- The fund holds a petty cash float for daily cash transactions. This is monitored and utilised appropriately.

Signature [Wayne.heathcote713@mod.gov.uk](mailto:Wayne.heathcote713@mod.gov.uk) E-Signed

Name Capt W Heathcote

Date: 16 May 25

Appointment IA/RAO

## **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.

## 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

No comment.

Signature [Alistair.Strout842@mod.gov.uk](mailto:Alistair.Strout842@mod.gov.uk) [E-Signed]

Name Maj A Strout (pp. WO2 K Challand)

Date: 13 Jan 26

Appointment IE/SO2 SPS, HQ Centre