

THE ARMY CATERING TRAINING TRUST

England & Wales · Charity number 1197606

Details

Other names ACTT

Status Registered

Legal form CIO

Registered 2022-01-20

Register [View on the Charity Commission register](#)

Contact

Address The Army Catering Training Trust
Cpd Centre
Food Services Training
Wing
Alexis Soyer House
DEFENCE

Phone 07920006037

Email treasurer@theactt.co.uk

Website <http://theactt.co.uk/>

Activities

Objects: THE OBJECT OF THE CIO IS TO PROMOTE, IN SUCH WAYS AS THE TRUSTEES FROM TIME-TO-TIME THINK FIT, THE EFFICIENCY OF THE ARMY AND IN PARTICULAR THE FOOD SERVICES TRAINING SQUADRON (LAND) (THE FSTS(L)) AND TO MAINTAIN THE CURRENT HIGH STANDARD OF CATERING WITHIN THE ARMY.

Activities: To promote, in such ways that the Trust from time to time think fit, the efficiency of the Army and in particular the Cookery Training Squadron (LAND), Cookery Training Wing, Defence Logistics School and maintain the current high standards of catering within the Army.

Classification

- **How:** Provides Advocacy/advice/information
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£418,343	£385,375	-	-
2024-07-31	£347,913	£344,552	-	-
2023-07-31	£353,879	£350,091	-	-
2022-07-31	£255,789	£194,859	-	-

Trustees

Name	Role	Appointed
Jamie Russell Webb-Fryer	Chair	2025-08-12
Andrew Jones		2023-11-02
Darrin Karl Sinclair		2024-01-17
Helen Carney		2024-01-29
Lieutenant Colonel Marcus Richard Appleton		2025-08-12
Major Benjamin Robert Millan RLC		2024-09-05
Martin Raymond Foulds RLC		2025-05-22
SSgt Michele Elaine Hunter RLC		2022-12-09
Stephen Wharton		2024-01-27

THE ARMY CATERING TRAINING TRUST

England & Wales - Charity number 1197606

Accounts

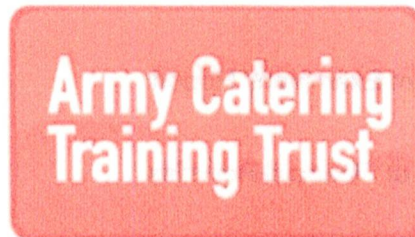
THE ARMY CATERING TRAINING TRUST

A Charitable Incorporated Organisation

Registered Charity No: 1197606

Annual Report and Accounts

Year ended 31 July 2025



CATERING TRAINING WING, DCLPA

**Worthy Down
Winchester
Hampshire
SO21 2RG**

Independent Examiners

**RADFORD & SERGEANT LTD
Chartered Accountants & Business Advisors**

**Quatro House
Lyon Way, Frimley Road
CAMBERLEY
Surrey
GU167ER**

THE ARMY CATERING TRAINING TRUST
Annual Report and Accounts
Year ended 31 July 2025

INDEX

	Page
Trustees' Report	3-9
Independent Examiners' Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13-16

THE ARMY CATERING TRAINING TRUST TRUSTEES ANNUAL REPORT
FOR YEAR ENDED 31 JULY 2025

BACKGROUND TO THE TRUST

1. The Trust was set up in August 1997 for the purpose of administering the monies paid to the Army School of Catering, a sub-unit of the RLC Training Centre, St Omer, to provide support to those catering students selected to undertake the Apprenticeship programme and all other catering students involved in the award of an NVQ. On 1 April 2004 the title of the RLC Training Centre – St Omer was changed to the Defence Food Services School (DFSS) and the title Army School of Catering was subsumed within DFSS and moved from St Omer Barracks, Aldershot to Alexis Soyer House, Worthy Down, Winchester in February 2009. On 1 April 2011 DFSS was renamed Food Services Wing and became part of the Defence School of Logistics. On 01 July 2018 Food Services Wing was renamed Food Services Training Wing and became part of the Defence College of Logistics and Personnel Administration. Food Services Training Wing has been renamed Catering Training Wing.

2. An initial agreement (no 480/96) between Hampshire TEC, later the Learning Skill Council (LSC) and now the Education & Skills Funding Agency (ESFA), stipulated that the funding paid shall not be used to finance any apprentice training as laid down as mandatory by the military. However, the funding can be used for the following:

- a. Registration, certification and administration of the Apprenticeship qualification programme.
- b. Registration costs for candidates.
- c. The cost of publications, books and resources in connection with the Apprenticeship programme.
- d. Additional qualifications and training in excess of that laid down by the military that is relevant to the Apprenticeship e.g., Food Hygiene certificate, additional craft skills, participation in catering events.
- e. Training costs of personnel in support of the Apprenticeship e.g., Training and Development awards and NVQ briefings.
- f. Costs associated with quality control of the Apprenticeship programme e.g., site visits and verifier and assessor meetings.
- g. Any other costs agreed in advance by ESFA (formerly Hampshire TEC).

CHANGE OF ENTITY

3. On the 20 January 2022 the Army Catering Training Trust was granted Charitable Incorporated Organisation (CIO) status and was registered with the Charity Commission with the new registration number of 1197606. On that date the total assets of the old charity, registration number 1154751, were transferred to the new CIO and the old unincorporated charity was closed.

ADMINISTRATIVE DETAIL

4. Title: The Army Catering Training Trust (ACTT).
Charity number: 11976061

REGISTERED ADDRESS

5. Catering Training Wing, DCLPA
Worthy Down
Winchester
Hampshire
SO21 2RG

APPOINTMENT AND NAMES OF TRUSTEES

6. There are currently 7 trustees. Two are Ex-officio Trustees and six are Co-opted Trustees.
7. The names of the current Trustees are as follows:
 - a. Ex-officio Trustees
 - i. Major Benjamin Robert RLC – Officer Commanding, Catering Training Wing. (Appointed 05 Sep 24)
 - ii. Warrant Officer Class 1 Martin Foulds RLC, Command Food Service Warrant Officer, Head of Trade, Army Headquarters. (Re- Appointed 28 May 25)
 - b. Co-opted Trustees
 - i. James Russell Webb-Fryer – Chair and Managing Trustee (Appointed 13 Aug 25)
 - ii. Lieutenant Colonel (Retired) Marcus Richard Appleton – Past Master, Worshipful Company of Cooks. (Re -Appointed 13 Aug 25)
 - iii. Darrin Karl Sinclair (Re-Appointed 03 Oct 24)
 - iv. Helen Carney (Appointed 29 Jan 24)
 - v. Stephen Wharton (Appointed 27 Jan 24)
 - vi. Andrew Jones (Appointed 17 May 24)
 - vii. SSgt Michele Elaine Hunter RLC (Appointed 13 Dec 22)

TRUSTEE TRAINING

8. Ex-officio Trustees are appointed by virtue of the positions they hold in the management structure of the Catering Training Wing, DLS, DCLPA and/or Army Headquarters. The co-opted trustees are selected virtue of their familiarity with the aims and objectives of the programme. They are appointed for an initial period of three years and may be re-appointed for a further period of three years. There is no restriction on the number of times they may be re-appointed. The Managing Trustee/ Chair is selected by the Board of Trustees from all the appointed trustees and is appointed for a period of three years. This appointment may be extended for a further two years by the Board of Trustees however, five years is the maximum tenure permitted. The trustees seek to follow the good practice "Charity Trustees Guide" issued by ICSA. On appointment trustees have an initial meeting with the senior trustee followed by briefings from the treasurer and fund manager and head of the Wing's Continuous Professional Development Centre (CPD). They are issued with a welcome pack which includes a copy of the governing trust deed, copies of the previous three years reports and accounts and a copy of the Charity Commission's guidance "The Essential Trustee: What you need to know"

BANKERS

9. The ACTT's bankers are The Royal Bank of Scotland Plc, Holt's Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hants., GU14 7NR.

ACCOUNTANTS

10. The ACTT's reporting accountants are Radford & Sergeant Ltd, Chartered Accountants, Quattro Building, Lyon Way, Frimley Road, Camberley, Surrey, GU16 7ER.

LEGAL STATUS AND GOVERNING BODY DOCUMENT

11. The legal status of the Trust is as a Charitable Incorporated Organisation; registered charity number 1197606 and the governing document is ACTT Constitution document registered with the Charity Commission on 20 January 2022.

OBJECTS AND RESTRICTIONS

12. The Trust has the following objects and restrictions:

a. Objects:

To promote, in such ways as the Trust from time-to-time thinks fit, the efficiency of the army and in particular the Catering Training Wing, DLS, DCLPA and maintain the current high standards of catering within the Army.

b. Restrictions:

In furtherance of the objectives but not otherwise, the Trustees shall have the following powers:

- i. To make grants or loans to serving members of the Army to enable them to attend course, lectures, seminars, exhibitions, conferences and otherwise so as to improve their knowledge of and skills in catering and to enable them to attain qualifications and to achieve personal development.
- ii. To make grants to the Wing generally and for such specific purposes as the Trustees from time to time think fit.
- iii. To seek and accept grants from any source whatsoever.
- iv. To raise funds and invite and receive contributions and donations: provided that in raising funds the Trustees shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations.
- v. To take all necessary action for the publicising and disseminating information concerning the trust and the Wing.
- vi. Subject to such consents as may from time to time be required by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Objectives and to maintain and equip it for use and to lease exchange or otherwise dispose of the same.
- vii. Subject to any consent required by law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money so borrowed.
- viii. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objectives or for similar purposes and to exchange information and advice with them.
- ix. To establish and support charitable trusts, associations or institutions formed for the objectives.
- x. To appoint and constitute such advisory committees as the Trustees think fit.
- xi. To employ such staff (who shall not be trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependents.

- xii. To permit any investments comprised in the Trust fund to be held in the name of any clearing bank, any trust corporation or any stock broking company which is a member of the London Stock Exchange (or any subsidiary of such a stock broking company) as nominee for the Trustees and to pay any such nominee reasonable and proper remuneration for acting as such.
- xiii. To delegate to anyone or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees: provided that the Trustees shall exercise reasonable supervision over any Trustee or Trustees acting on behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.
- xiv. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law.
- xv. To collect and disseminate information in all matters affecting the objects and exchange such information with other bodies or organisations having similar objects.
- xvi. To invest the Trust fund not immediately required for the Objects in or upon such investments or securities as are authorised by the terms of this Deed.
- xvii. To establish and operate both current accounts and deposit accounts with the banks and building societies in the name of the Trust: provided that cheques drawn on such accounts shall be signed by at least two Trustees.
- xviii. To receive, take and accept gifts of monies, investments or such property whether subject to any special trusts or not.
- xix. To do all such other lawful things as are necessary for the achievement of the Objects.

13. The policies adopted by the charity to achieve the Objects are to encourage the pursuit and provide the support structure for the continuous professional development of Army caterers through the achievement of nationally recognisable industry awards.

ORGANISATION AND DECISION MAKING

14. The day-to-day administration of the Trust and Trust fund is carried out by Captain (Retired) G Acott MBE who receives an honorarium. Meetings of the Trustees have taken place on a regular basis. At these meetings a projected income and forecast of fixed expenditure for the coming year is produced and agreed by the Trustees. Proposals for items of capital expenditure or other grants are also submitted to the meeting (using the QA procedure laid down) for consideration and approval.

15. The Trust is part of the Army Apprenticeship Team (AAT) programme and draws its funding down through the AAT. The Trustees hold meetings in line with AAT policy with a minimum of 2 Maxi Commanding Officer's Group (COG) and 2 Mini COG meetings annually. This gives the Trustees the opportunity to review systems, processes and procedures, evaluate input and output training data, reflect on the Self - Assessment Report (SAR) and adjust and update the Quality Improvement Plan (QIP). A current financial statement is presented for the Trustees to review and comment and proposals for expenditure are discussed and approved or rejected. The business plan is also reviewed, and adjustments are made, if necessary, to ensure that the business plan remains on track.

16. The decision-making process of the Charity is one of consensus by the Trustees tempered by the limits placed on the Trust by both the Constitution document.

SERVICES OF UNPAID VOLUNTEERS

17. The reliance of the Trust on the services of unpaid volunteers or donations in kind is confined to:
- a. The time given by the appointed Trustees to attend meetings is approximately 8 hours per annum per trustee.
 - b. The Trust has no other intangible income or donations in kind.

FINANCIAL REVIEW

18. The trust's work is mainly reliant on income from the Education & Skills Funding Agency (ESFA) drawn down through the Army Apprenticeships Team (AAT). It also, occasionally, receives some small grants, less than £5,000 per annum, from the Savoy Educational Trust (SET) for specific purposes and higher-level qualifications unfunded by the ESFA.

RESERVES

19. The Trust has a reserve fund to give the Trust flexibility should government policy changes reduce funding for apprenticeships. This would allow all apprentices already on programme to complete their qualification process. The Trustees felt that the amount of money needed for day-to-day operation kept in our current account should not exceed £100K and therefore any excess should be transferred to the reserve where it attracts a better interest rate.

OTHER ASSETS

20. The Trust does not hold assets on behalf of others.

2024 – 25 YEAR REVIEW – ACHIEVEMENT & PERFORMANCE

21. The contract year 2024-25 has continued to see a fall in the recruiting of Army personnel, however this has been offset by an increase in the numbers of RN personnel undertaking the EPA process. Following changes to the Army contract the ACTT has ceased, WEF 31 Jul 25, to provide any administration services or Functional Skills teaching and support to the main Army contract. Following a successful bid the ACTT will now provide only EPA services to the Army chef cohort, for three different standards, and the RN Production Chef apprenticeship.

22. The Army, as the training provider, continues to see achievement rates above the national averages, but has seen a fall since the last review of 11%. However, this is based on P11 figures, the latest available, and it is likely that the fall in achievement rates will be closer to 5% overall for the year. Whilst Functional Skills, especially Math's, continue to prove a challenge, there has been a marked increase in the failures of individuals undertaking EPA, seen in the Facilities Management Supervisor (FMS) standard.

23. End Point Assessments have now been delivered for 4years and six months, most assessments continue to be delivered face-to-face, except for the Facilities Management Supervisor (FMS) EPA In part this is to support the delivery model undertaken by the Army, where workshops have been developed in CTW, with assessments taking place online, either during the workshop or when individuals return to their units. Many apprentices prefer to return to CTW for the assessments, to reduce the pressure within the workplace.

EPA Production Chef achievements

- Pass 142 (Army 44 / RN 98)
- Distinction 8 (Army 4 / RN 4)

EPA Senior Production Chef achievements

- Pass 10
- Distinction 1

EPA Facilities Management Supervisor

- Pass 10
- Distinction Nil

24. This past year has seen an increase in the number of assessments delivered to the Army; however, factors including deployments and exercise continue to influence the availability of individuals to undertake their assessments. Increased numbers of assessments are also being delivered by the QAC & DQAC, this is due to the pressures within the system and the availability of Assessors to support the process. During this past year, the RN Assessors have continued to have a high turnover and have had a detrimental effect on the delivery of services due to the continued need to provide training and more robust and effective quality assurance provision. Access to individuals on vessels is also proving to be an obstacle to providing timely services, this may be due to the vessel's work / deployment routine or the individuals not engaging with the process and Team Fisher, the training provider.

25. Ofqual conducted a technical review of the Production Chef standard. The overall review was good with some guidance to ensure compliance. This included the development of further guidance for the employer and Apprentice, in terms of EPA information and was introduced to all three standards delivered by the ACTT.

26. Functional Skills continued with the delivery following the completion of the DCB courses, where allocations for the Field Army were managed by the Functional Skills Lead, Sara Johnson. Pass rates for English are very good at 97%+. Math's continues to be a challenge, especially at Level 2, but continued support and 1-2-1 learning has allowed individuals to improve. The Army policy of supporting individuals in the Field Army, by using Basic Skills Development Managers in Education Centre's, ensure learners on program continue to receive support after failing the exam three times.

Functional Skills Achievements

English Reading

Level 1 – 100%

Level 2 – 85%

English Writing

Level 1 – 100%

Level 2 – 100%

English Speaking & listening

Level 1 – 100%

Level 2 – 100%

Math's

Level 1 – 50%

Level 2 – 42%

27. A change in government has also seen further pressures within the assessment environment with continued uncertainty about the delivery model to be adopted by the Army and Royal Navy following the decision to make fundamental changes to the provision of assessments to apprentices.

28. The CPD Centre has continued as an Approved Centre for nutrition qualifications, with the Royal Society for Public Health (RSPH), with the qualifications being undertaken by the Royal Air Force. Although the service is directed at the Army, few individuals have completed qualifications during this past year. The CPD Centre continues to endeavor to influence the undertaking of the qualifications within its

limited capacity. Support for this delivery, in terms of Assessments & QA, is provided by individuals outside of the Centre, including past CPD Warrant Officers and RAF personnel.

29. Standardisation of the Assessors continues to be supported by the Board of Trustees, with at least three face-to-face meetings taking place in the past year. These meetings have also been attended by both the Managing Trustee and other members of the ACTT, clearly demonstrating to the Assessment Teams the importance that they attach to this process. Support has also been provided by individual Trustees to enhance the overall delivery of standardisation and quality assurance to the Team.

30. Whilst the QAC & DQAC continue to support the development of resources and support the provision, the current uncertainty within the assessment environment negates undertaking too much development activities until it is clear what is required going forward. It is thought that further clarity within this area will be provided by Skills England, the new apprenticeship provision agency, in the Autumn of 2025. Much of the QAC & DQAC time is now being taken up with the delivery of assessments, this is due to Assessors availability in their current roles.

31. The ACTT were awarded a 5-year contract to deliver EPA services to both the Army and RN Chef CEG's. This change in the contract provision has seen the ACTT reduce the number of members of Morson staff from 5 to 2, the QAC & DQAC WEF 01 Aug 25. Whilst the Trust continues to pay for administration and FS support, until October 25, this is to ensure the smooth handover of responsibilities to Pearson TQ the new support provider. The awarding of this contract has also required the ACTT to enhance its capabilities within the Data Security environment. All ACTT individuals, with access to the network, now have systems continually monitored and backed up, with records kept for 7 years within data centers in the UK. Enhancements have also been made by employing experts, N-able, to ensure the systems used for the delivery of services are safe, robust and ensure they support the continuity of services. The QAC has undertaken training in Cyber Security, to be followed by the DQAC in the coming months.

32. The CPD Centre delivers the following qualifications:

- Level 3 Award in Nutrition for Health
- Level 4 Award in Nutrition
- Level 4 Certificate in Nutrition for Food Service Providers (Armed Forces)

Opportunities for further development of qualifications and support would continue to better support the Chef CEG.

FUND DEFICIT

33. There is no fund deficit.

MAJOR RISK STATEMENT

34. Nil.

Signed by: 30/10/2025
Jamie Webb-Fryer
 7B4E86CF6C11416...
 J Webb-Fryer MEd. CMgr. FCMI.
 Managing Trustee

DocuSigned by: 30/10/2025
Geoffrey Acott
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 G Acott MBE
 Treasurer and Trust Administrator

Independent Examiners' Report to the Trustees of
The Army Catering Training Trust

I have examined the financial statements of The Army Catering Training Trust for the Year ended 31 July 2024 on pages eleven to sixteen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Respective responsibilities of trustees and examiners

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 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

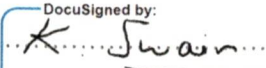
Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

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

DocuSigned by:
.....

30/10/2025

B307BD637274F2...
Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
Quatro House
Lyon Way, Frimley Road
Camberley
Surrey
GU16 7ER

Date

The Army Catering Training Trust

Statement of Financial Activities – Year ended 31 July 2025

			31/07/25	31/07/24
	Note	Restricted funds	Unrestricted funds	Total funds
		£	£	£
Income from:				
Bank deposit interest		-	22,941	22,941
DB Finance (AWBL)/FSSC		-	392,766	392,766
Grant			2,636	2,636
Total Incoming Resources		-	418,343	418,343
Expenditure on:				
Charitable expenditure:				
Property		-	5,957	5,957
Exams/Assessments		-	18,967	18,967
Accountants fee		-	2,538	2,538
Administration expenses		-	62,261	62,261
Personnel training		-	-	-
Grant refund		-	-	-
Wages	3	-	295,652	295,652
Total Resources Expended		-	385,375	385,375
Net Resources Received Before Transfers		-	32,967	3,361
Transfer between funds		-	-	-
Net Resources Received		-	32,967	3,361
Balance 1 Aug 2024	4	-	885,328	885,328
Balance 31 July 2025	4		918,295	885,328

The Army Catering Training Trust
Balance Sheet – Year ended 31 July 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	4	3,710	6,296
Current Assets			
Debtor		75,795	60,930
Trade debtors		-	-
Cash at bank and in hand		841,129	820,382
		<u>916,925</u>	<u>881,312</u>
Sundry creditors			
Salaries			
Accountants' fee		2,340	2,280
Trade creditor		-	-
Net Current Assets		<u>914,585</u>	<u>879,032</u>
Total Net Assets		<u>918,295</u>	<u>885,328</u>
Funds:			
Unrestricted funds	4	918,295	885,328
Restricted funds		-	-
Total Funds		<u>918,295</u>	<u>885,328</u>

Approved by the Board of Trustees and signed on their behalf:

The Army Catering Training Trust

Notes to the Accounts

Year ended 31 July 2025

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)).

The Army Catering Training Trust is a public benefit entity.

b Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

c Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation except where, in the Trustees' opinion, it is appropriate to write the asset off in the period in which it is acquired. Where depreciation is provided, it is calculated using the following rates:

Computer equipment - 25% reducing balance basis

Plant and machinery - 25% straight-line basis

c Income recognition

Donations are accounted for in the period in which they are received.

Grant income is recognised when the Trust becomes entitled to the grant, which is generated in part when students register and the balance on completion of training.

Interest income is recognised when received.

d Direct Charitable Expenditure

Expenditure is charged in the accounts when it is payable by the Trust.

e Taxation

The Trust is exempt from UK taxation.

f Value Added Tax

The Trust is not registered for VAT and irrecoverable VAT is included in the costs.

g Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. As at 31 July 2025 the Trust's funds consisted of £918,295 unrestricted funds and £NIL of restricted funds.

The Army Catering Training Trust

Notes to the Accounts (continued)

Year ended 31 July 2025

h Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts

I Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

K Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j Related Party Transactions

There have been no related party transactions.

2 Legal status of the Trust

The Trust is a Charitable Incorporated Organisation and has no share capital.

3 Staff Costs

The trustees have not been paid any remuneration or received any other benefit from employment with the charity or a related entity. No trustee expenses were reimbursed during the year.

No employee received remuneration of more than £60,000.

	2025	2024
	£	£
Wages and salaries	<u>295,652</u>	<u>275,695</u>

The average number of staff employed calculated as full time equivalents during the period was:

Administration (Agency Staff)	5	5
FunctionalTutor (Agency Staff)	1	1
AVA Instructors	1	1
Treasurer	1	1
Total	8	8

The Army Catering Training Trust

Notes to the Accounts (continued)

Year ended 31 July 2025

4 Movement in funds

	Balance at 01/08/2024 £	Net movement in funds £	Transfer between funds £	Balance at 31/07/2025 £
Unrestricted funds				
General fund	885,328	32,967	-	918,295
Restricted funds				
S.E.T. – Personnel training	-	-	-	-
Total funds	<u>885,328</u>	<u>32,967</u>	=	<u>918,295</u>

Net movement in funds, included in above, is as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General fund	483,591	450,624	32,967
Restricted funds			
S.E.T – Personnel training	-	-	-
Total funds	<u>483,591</u>	<u>450,624</u>	<u>32,967</u>

The Army Catering Training Trust

Notes to the Accounts (continued)

Year ended 31 July 2025

5 Fixed Assets

		Computer Equipment £	Total £
Cost			
Brought forward		32,874	32,874
Additions		2,088	2,088
Disposals		(1,260)	(1,260)
Total Cost		<u>33,702</u>	<u>33,702</u>
Brought forward		26,578	26,578
Eliminated on disposal			-
Charge for the year		<u>3,414</u>	<u>3,414</u>
Total Depn		<u>29,992</u>	<u>29,992</u>
NBV 31 07 25	CB	<u>3,710</u>	<u>3,710</u>
NBV 31 07 24	BF	<u>6,296</u>	<u>6,296</u>

THE ARMY CATERING TRAINING TRUST

England & Wales - Charity number 1197606

Accounts

THE ARMY CATERING TRAINING TRUST

A Charitable Incorporated Organisation

Registered Charity No: 1197606

Annual Report and Accounts

Year ended 31 July 2024



FOOD SERVICES TRAINING WING

DEFENCE LOGISTICS SCHOOL

Alexis Soyer House

Worthy Down

Winchester

Hampshire

SO21 2RG

Independent Examiners

RADFORD & SERGEANT LTD

Chartered Accountants & Business Advisors

Building 3

Watchmoor Park

CAMBERLEY

Surrey

GU15 3YL

THE ARMY CATERING TRAINING TRUST
Annual Report and Accounts
Year ended 31 July 2024

INDEX

	Page
Trustees' Report	3-10
Independent Examiners' Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14-17

THE ARMY CATERING TRAINING TRUST TRUSTEES ANNUAL REPORT
FOR YEAR ENDED 31 JULY 2024

BACKGROUND TO THE TRUST

1. The Trust was set up in August 1997 for the purpose of administering the monies paid to the Army School of Catering, a sub-unit of the RLC Training Centre, St Omer, to provide support to those catering students selected to undertake the Apprenticeship programme and all other catering students involved in the award of an NVQ. On 1 April 2004 the title of the RLC Training Centre – St Omer was changed to the Defence Food Services School (DFSS) and the title Army School of Catering was subsumed within DFSS and moved from St Omer Barracks, Aldershot to Alexis Soyer House, Worthy Down, Winchester in February 2009. On 1 April 2011 DFSS was renamed Food Services Wing and became part of the Defence School of Logistics. On 01 July 2018 Food Services Wing was renamed Food Services Training Wing and became part of the Defence College of Logistics and Personnel Administration.

2. An initial agreement (no 480/96) between Hampshire TEC, later the Learning Skill Council (LSC) and now the Education & Skills Funding Agency (ESFA), stipulated that the funding paid shall not be used to finance any apprentice training as laid down as mandatory by the military. However, the funding can be used for the following:

- a. Registration, certification and administration of the Apprenticeship qualification programme.
- b. Registration costs for candidates.
- c. The cost of publications, books and resources in connection with the Apprenticeship programme.
- d. Additional qualifications and training in excess of that laid down by the military that is relevant to the Apprenticeship e.g., Food Hygiene certificate, additional craft skills, participation in catering events.
- e. Training costs of personnel in support of the Apprenticeship e.g., Training and Development awards and NVQ briefings.
- f. Costs associated with quality control of the Apprenticeship programme e.g., site visits and verifier and assessor meetings.
- g. Any other costs agreed in advance by ESFA (formerly Hampshire TEC).

CHANGE OF ENTITY

3. On the 20 January 2022 the Army Catering Training Trust was granted Charitable Incorporated Organisation (CIO) status and was registered with the Charity Commission with the new registration number of 1197606. On that date the total assets of the old charity, registration number 1154751, were transferred to the new CIO and the old unincorporated charity was closed.

ADMINISTRATIVE DETAIL

4. Title: The Army Catering Training Trust (ACTT).
Charity number: 11976061

REGISTERED ADDRESS

5. Food Services Training Wing
Defence College of Logistics and Personnel Administration
Alexis Soyer House
Worthy Down
Winchester
Hampshire
SO21 2RG

APPOINTMENT AND NAMES OF TRUSTEES

6. There are currently 8 trustees. Two are Ex-officio Trustees and six are Co-opted Trustees.
7. The names of the current Trustees are as follows:
 - a. Ex-officio Trustees
 - i. Major Javed Esmail Johl RLC – Officer Commanding Food Services Training Squadron (Land), FSTW. (Appointed 21 Jul 22)
 - ii. Warrant Officer Class 1 Martin Foulds RLC, Command Food Service Warrant Officer, Head of Trade, Army Headquarters. (Appointed 06 May 22)
 - b. Co-opted Trustee
 - i. Lieutenant Colonel (Retired) Marcus Richard Appleton – Past Master, Worshipful Company of Cooks. Appointed 30 Sep 20, Updated 17Jan 24) – Managing Trustee & Chair)
 - ii. Helen Carney (Appointed and Updated 29 Jan 24)
 - iii. Stephen Wharton (Appointed and Updated 27Jan 24)
 - iv. Andrew Edward Jones (Re-Appointed and Updated 17 Jan 24)
 - v. SSgt Michelle Elaine Hunter (Appointed and Updated 13 Dec 22)
 - vi. Captain Pawan Sherchan QOGLR (Appointed 18 May 21 and Updated 21 Jan 22)
 - vii. Mr Darrin Karl Sinclair (Appointed 30 Sep 20 and Updated 21 Jan 22)
 - viii. Mr Jamie Russell Webb-Fryer (Appointed 18 May 21 and Updated 21 Jan 22)

TRUSTEE TRAINING

8. Ex-officio Trustees are appointed by virtue of the positions they hold in the management structure of the Food Services Training Wing, DLS, DCLPA and/or Army Headquarters. The co-opted trustees are selected by virtue of their familiarity with the aims and objectives of the programme. They are appointed for an initial period of three years and may be re-appointed for a further period of three years. There is no restriction on the number of times they may be re-appointed. The Managing Trustee/ Chair is selected by the Board of Trustees from all the appointed trustees and is appointed for a period of three years. This appointment may be extended for a further two years by the Board of Trustees, however, five years is the maximum tenure permitted. The trustees seek to follow the good practice “Charity Trustees Guide” issued by ICSA. On appointment trustees have an initial meeting with the senior trustee followed by briefings from the treasurer and fund manager and head of the Wing’s Continuous Professional Development Centre (CPD). They are issued with a welcome pack which includes a copy of the governing trust deed, copies of the previous three years reports and accounts and a copy of the Charity Commission’s guidance “The Essential Trustee: What you need to know”

BANKERS

9. The ACTT's bankers are The Royal Bank of Scotland Plc, Holt's Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hants., GU14 7NR.

ACCOUNTANTS

10. The ACTT's reporting accountants are Radford & Sergeant Ltd, Chartered Accountants, Building 3, Watchmoor Park, Camberley, Surrey, GU15 3YL.

LEGAL STATUS AND GOVERNING BODY DOCUMENT

11. The legal status of the Trust is as a Charitable Incorporated Organisation; registered charity number 1197606 and the governing document is ACTT Constitution document registered with the Charity Commission on 20 January 2022.

OBJECTS AND RESTRICTIONS

12. The Trust has the following objects and restrictions:

a. Objects:

To promote, in such ways as the Trust from time-to-time think fit, the efficiency of the army and in particular the Food Services Training Wing, DLS, DCLPA and maintain the current high standards of catering within the Army.

b. Restrictions:

In furtherance of the objectives but not otherwise, the Trustees shall have the following powers:

- i. To make grants or loans to serving members of the Army to enable them to attend course, lectures, seminars, exhibitions, conferences and otherwise so as to improve their knowledge of and skills in catering and to enable them to attain qualifications and to achieve personal development.
- ii. To make grants to the Wing generally and for such specific purposes as the Trustees from time to time think fit.
- iii. To seek and accept grants from any source whatsoever.
- iv. To raise funds and invite and receive contributions and donations: provided that in raising funds the Trustees shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations.
- v. To take all necessary action for the publicising and disseminating of information concerning the trust and the Wing.
- vi. Subject to such consents as may from time to time be required by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Objectives and to maintain and equip it for use and to lease exchange or otherwise dispose of the same.
- vii. Subject to any consent required by law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money so borrowed.
- viii. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objectives or for similar purposes and to exchange information and advice with them.
- ix. To establish and support charitable trusts, associations or institutions formed for the objectives.
- x. To appoint and constitute such advisory committees as the Trustees think fit.
- xi. To employ such staff (who shall not be trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants.
- xii. To permit any investments comprised in the Trust fund to be held in the name of any clearing bank, any trust corporation or any stock broking company which is a member of the London Stock Exchange (or any subsidiary of such a stock broking company) as nominee for the Trustees and to pay any such nominee reasonable and proper remuneration for acting as such.
- xiii. To delegate to anyone or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees: provided that the Trustees shall exercise

reasonable supervision over any Trustee or Trustees acting on behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.

- xiv. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law.
- xv. To collect and disseminate information in all matters affecting the objects and exchange such information with other bodies or organisations having similar objects.
- xvi. To invest the Trust fund not immediately required for the Objects in or upon such investments or securities as are authorised by the terms of this Deed.
- xvii. To establish and operate both current accounts and deposit accounts with the banks and building societies in the name of the Trust: provided that cheques drawn on such accounts shall be signed by at least two Trustees.
- xviii. To receive, take and accept gifts of monies, investments or such property whether subject to any special trusts or not.
- xix. To do all such other lawful things as are necessary for the achievement of the Objects.

13. The policies adopted by the charity to achieve the Objects are to encourage the pursuit and provide the support structure for the continuous professional development of Army caterers through the achievement of nationally recognisable industry awards.

ORGANISATION AND DECISION MAKING

14. The day-to-day administration of the Trust and Trust fund is carried out by Captain (Retired) G Acott MBE who receives an honorarium. Meetings of the Trustees have taken place on a regular basis. At these meetings a projected income and forecast of fixed expenditure for the coming year is produced and agreed by the Trustees. Proposals for items of capital expenditure or other grants are also submitted to the meeting (using the QA procedure laid down) for consideration and approval.

15. The Trust is part of the Army Apprenticeship Team (AAT) programme and draws its funding down through the AAT. The Trustees hold meetings in line with AAT policy with a minimum of 2 Maxi Commanding Officer's Group (COG) and 2 Mini COG meetings annually. This gives the Trustees the opportunity to review systems, processes and procedures, evaluate input and output training data, reflect on the Self - Assessment Report (SAR) and adjust and update the Quality Improvement Plan (QIP). A current financial statement is presented for the Trustees to review and comment and proposals for expenditure are discussed and approved or rejected. The business plan is also reviewed, and adjustments are made, if necessary, to ensure that the business plan remains on track.

16. The decision-making process of the Charity is one of consensus by the Trustees tempered by the limits placed on the Trust by both the Constitution document.

SERVICES OF UNPAID VOLUNTEERS

17. The reliance of the Trust on the services of unpaid volunteers or donations in kind is confined to:
- a. The time given by the appointed Trustees to attend meetings is approximately 8 hours per annum per trustee.
 - b. The Trust has no other intangible income or donations in kind.

FINANCIAL REVIEW

18. The trust's work is mainly reliant on income from the Education & Skills Funding Agency (ESFA) drawn down through the Army Apprenticeships Team (AAT). It also, occasionally, receives some small grants, less than £5,000 per annum, from the Savoy Educational Trust (SET) for specific purposes and higher-level qualifications unfunded by the ESFA.

RESERVES

19. The Trust has a reserve fund to give the Trust flexibility should government policy changes reduce funding for apprenticeships. This would allow all apprentices already on the programme to complete their qualification process. The Trustees felt that the amount of money needed for day-to-day operation kept in our current account should not exceed £100K and therefore any excess should be transferred to the reserve where it attracts a better interest rate.

OTHER ASSETS

20. The Trust does not hold assets on behalf of others.

2023 - 24 YEAR REVIEW – ACHIEVEMENT & PERFORMANCE

21. The contract year 2023-24 continues to see Army recruitment at least 40% below their indicated target for the contract year, the Royal Navy is also down on their initial forecast by 31%. Whilst further development opportunities, to provide EPA services to all three services are possible, any increase will not have a material effect on the income levels currently being seen. The CPD continues to deliver Functional Skills to Army Apprentices and changes in the delivery model, instigated by the employer, have seen improved outcomes for the apprentices in terms of both results and well-being. Low recruitment and apprentices arriving pre-qualified affects the number of apprentices being taught, but also allows the ACTT to focus support and delivery to help improve overall outcomes.

22. Achievements rates continue to be very good, for the delivery of apprenticeship, with Production Chef level 2 attaining an overall rate of 90%, 36% above the national average. Overall rates have decreased this past year by 4%, mainly due to withdrawals and apprentices going past their planned end dates (PPED). This does influence funding for the ACTT, where a completion payment is paid per apprentice. Currently these outstanding payments stand at £44k. It should be noted that apprentices on the PPED list include those for welfare reasons, out of trade and apprentices not being confident and ready for assessment.

23. End Point Assessments (EPA) continues to be delivered by both civilian, Army and Royal Navy Assessors, delivery for the various standards are:

- a. Production Chef
 - (i) Pass - 167
 - (ii) Distinction - 17
 - (iii) Fail - 3
- b. Senior Production Chef
 - (i) Pass - 13
 - (ii) Distinction - 1
 - (iii) Fail - 0
- c. Facilities Management Supervisor
 - (i) Pass - 6
 - (ii) Distinction - 0
 - (iii) Fail - 1

24. The contract to deliver EPA services, for the Army and Royal Navy, continues until 31 July 2025. Army HQ initially indicated that an open tender process to continue these services would be issued in April 2024. This new tender has now been delayed until January 2025 and therefore presents a challenge to the ACTT in planning beyond July 2025. The delivery of administration services and Functional Skills qualifications runs until 31 July 2025. The Army have now decided that this contract will be subsumed with the much larger contract delivering training to the remainder of the RLC. Due to the size and nature of this new contract, with the ACTT not holding the relevant competencies for delivery of training to the wider RLC, the ACTT will not be tendering for this new contract. The CPD Centre will cease to offer these services from 31 July 2025, followed by a handover to a new provider. It is evident that the ACTT will need to reduce the overall

expenditure and therefore will reduce the staff provided by Morsons International, this has been communicated to both Morsons and their staff.

25. During the past 12 months the ACTT have completed regulatory requirements with Ofqual. This included the annual 'Statement of Compliance', where no follow-up action was required. Ofqual also observed training provided by the CPD Centre, to Assessors and IQA's, again this was followed with no further action. As this report is being written the ACTT is currently completing a Technical Evaluation of the Production Chef Standard delivery. The outcomes from this evaluation have yet to be published by Ofqual.

26. Due to changes in standards and quality assurance activities the CPD Centre continues to develop its resources, training and assessment instruments. These include:

Serial	Task	Remarks
1	Review of Production Chef resources and assessment instruments	This is an ongoing task that will be repeated in August 2024 This will be reviewed again later in the year following the introduction of a new standard for this apprenticeship currently in development with IfA&TE.
2	Review of Senior Production Chef resources and assessment instruments	This is an ongoing task that will be repeated in September 2024 Another review will be conducted as it is anticipated that this standard will be re-written in early 2025.
3	Review of Facilities Management Supervisor resources and assessment instruments	This is an ongoing task that will be repeated in October 2024. Development of new assessment instruments and resources will take place during summer of 2025, following the introduction of a new standard, v1.1, is introduced.
4	Standardisation of Assessors and IQA's to ensure reliable and fair assessments are delivered on behalf the ACTT	The ACTT continues to provide the resources for this requirement. A review, within the IQA group, will take place in August 2024 to reduce these practices following the successful being delivery of EPA service by the Assessors.
5	Cyber Essentials +	An application for CE+ will be supported in December 2024, continuing the ACTT's quality improvement policy in terms of Data Protection.
6	Provide a Level 3&4 Nutrition course to be delivered by the AWO and funded by the ACTT.	Awaiting approval from the ACTT Trustees.
7	Support IfA&TE in the updating of the Production Chef standard	The ACTT is providing support in the drafting of the new Production Chef standard, this will continue until Dec 24.

27. The primary role of the CPD Centre continues to be the administration of apprenticeship records on behalf of Army HQ. Its secondary role is the delivery of EPA for Production, Senior Production Chef and Facilities Management Supervisor Standards as an EPAO for both the Army and the Royal Navy. The successful outcome of any future contract negotiations will be key to the continued delivery of EPA services, possibly to all three services.

28. The delivery of nutrition qualifications, to both the Army and Royal Air Force, continues but numbers remain very low. Whilst the Army is keen to develop their nutrition expertise, including qualifications, to its personnel development is slow. The ACTT will continue to support the delivery currently and is awaiting the outcome of decisions of the Army in this area.

29. The CPD currently offers the following qualifications:

Level 1 Functional Skills (English & Maths)

Level 2 Functional Skills (English & Math)

Level 3 Award in Nutrition for Health

Level 4 Award in Nutrition

Level 4 Certificate in Nutrition for Food Service Providers (Armed Forces)

Level 4 Certificate in Nutrition of Physical Activity & Sport

30. Highfield Awarding Body have now been the awarding organisation, for Functional Skills, for some 18 months and the relationship with the ACTT is good. Overall, the support and resources provided have allowed the Functional Skills staff to improve the quality of delivery and improvement in outcomes for learners. The QAC and his deputy will continue to research development opportunities to enhance the provision of the ACTT to the Army Chef fraternity.

FUND DEFICIT

31. There is no fund deficit.

MAJOR RISK STATEMENT

32. Nil.

Independent Examiners' Report to the Trustees of
The Army Catering Training Trust

I have examined the financial statements of The Army Catering Training Trust for the Year ended 31 July 2024 on pages eleven to sixteen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Respective responsibilities of trustees and examiners

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 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

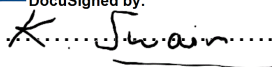
Basis of independent examiners' statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:


20/09/2024

.....
Date

B307BD6377274F2
Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
Chartered Accountants
Building 3
Watchmoor Park
Camberley
Surrey
GU15 3YL

The Army Catering Training Trust

Statement of Financial Activities – Year ended 31 July 2024

			31/07/24	31/07/23
	Note	Restricted funds	Unrestricted funds	Total funds
		£	£	£
Income from:				
Bank deposit interest		-	25,780	25,780
DB Finance (AWBL)/FSSC		-	322,133	322,133
Total Incoming Resources		-	347,913	364,088
Expenditure on:				
Charitable expenditure:				
Property		-	6,601	6,601
Exams/Assessments		-	6,658	6,658
Accountants fee		-	2,478	2,478
Administration expenses		-	53,120	53,120
Personnel training		-	-	-
Grant refund		-	-	-
Wages	3	-	275,695	275,695
Total Resources Expended		-	344,552	350,091
Net Resources Received Before Transfers		-	3,361	13,997
Transfer between funds		-	-	-
Net Resources Received		-	3,361	3,361
Balance 1 Aug 2023	4	-	881,967	881,967
Balance 31 July 2024	4		885,327	881,967

The Army Catering Training Trust
Balance Sheet – Year ended 31 July 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	4	6,296	11,415
Current Assets			
Debtor		60,930	89,252
Trade debtors		-	-
Cash at bank and in hand		820,382	783,580
		<u>881,312</u>	<u>872,832</u>
Sundry creditors			
Salaries			
Accountants' fee		2,280	2,280
Trade creditor		-	-
Net Current Assets		<u>879,032</u>	<u>870,552</u>
Total Net Assets		<u>885,328</u>	<u>881,967</u>
Funds:			
Unrestricted funds	4	885,328	881,967
Restricted funds		-	-
Total Funds		<u>885,328</u>	<u>881,967</u>

Approved by the Board of Trustees and signed on their behalf:

Managing Trustee


M R Appleton

Signed by:

 20/09/2024
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Treasurer and Trust Administrator

G Acott MBE

DocuSigned by:

 19/09/2024
 8C34F28135D8474...

The Army Catering Training Trust

Notes to the Accounts

Year ended 31 July 2024

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)).

The Army Catering Training Trust is a public benefit entity.

b Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

c Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation except where, in the Trustees' opinion, it is appropriate to write the asset off in the period in which it is acquired. Where depreciation is provided, it is calculated using the following rates:

Computer equipment - 25% reducing balance basis

Plant and machinery - 25% straight-line basis

c Income recognition

Donations are accounted for in the period in which they are received.

Grant income is recognised when the Trust becomes entitled to the grant, which is generated in part when students register and the balance on completion of training.

Interest income is recognised when received.

d Direct Charitable Expenditure

Expenditure is charged in the accounts when it is payable by the Trust.

e Taxation

The Trust is exempt from UK taxation.

f Value Added Tax

The Trust is not registered for VAT and irrecoverable VAT is included in the costs.

g Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. As at 31 July 2024 the Trust's funds consisted of £885,328 unrestricted funds and £NIL of restricted funds.

The Army Catering Training Trust

Notes to the Accounts (continued)

Year ended 31 July 2024

h Debtors

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts

I Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

K Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j Related Party Transactions

There have been no related party transactions.

2 Legal status of the Trust

The Trust is a Charitable Incorporated Organisation and has no share capital.

3 Staff Costs

The trustees have not been paid any remuneration or received any other benefit from employment with the charity or a related entity. No trustee expenses were reimbursed during the year.

No employee received remuneration of more than £60,000.

	2024	2023
	£	£
Wages and salaries	<u>275,695</u>	<u>279,077</u>

The average number of staff employed calculated as full time equivalents during the period was:

Administration	9	9
Key Skills Deliverer	1	1
Total	10	10

The Army Catering Training Trust**Notes to the Accounts (continued)****Year ended 31 July 2024****4 Movement in funds**

	Balance at 01/08/2023 £	Net movement in funds £	Transfer between funds £	Balance at 31/07/2024 £
Unrestricted funds				
General fund	881,967	3,361	-	885,328
Restricted funds				
S.E.T. – Personnel training	-	-	-	-
Total funds	<u>881,967</u>	<u>3,361</u>	=	<u>885,328</u>

Net movement in funds, included in above, is as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General fund	393,199	389,898	3,361
Restricted funds			
S.E.T – Personnel training	-	-	-
Total funds	<u>393,199</u>	<u>389,898</u>	<u>3,361</u>

The Army Catering Training Trust**Notes to the Accounts (continued)****Year ended 31 July 2024****5 Fixed Assets**

		Computer Equipment £	Total £
Cost			
Brought forward		31,448	31,448
Additions		1,481	1,481
Disposals		(55)	(55)
Total Cost		<u>32,874</u>	<u>32,874</u>
Brought forward		20,032	20,032
Eliminated on disposal			-
Charge for the year		<u>6,546</u>	<u>6,546</u>
Total Depn		<u>26,578</u>	<u>26,578</u>
NBV 31 07 24	CB	<u>6,296</u>	<u>6,296</u>
NBV 31 07 23	BF	<u>11,415</u>	<u>11,415</u>

THE ARMY CATERING TRAINING TRUST

England & Wales - Charity number 1197606

Accounts

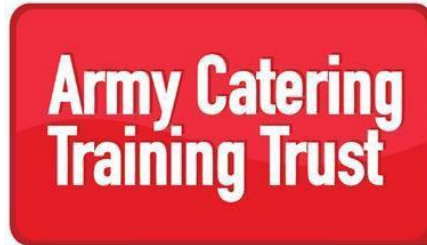
THE ARMY CATERING TRAINING TRUST

A Charitable Incorporated Organisation

Registered Charity No: 1197606

Annual Report and Accounts

Year ended 31 July 2023



**FOOD SERVICES TRAINING WING
DEFENCE LOGISTICS SCHOOL**

Alexis Soyer House

Worthy Down

Winchester

Hampshire

SO21 2RG

Independent Examiners

RADFORD & SERGEANT LTD

Chartered Accountants & Business Advisors

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THE ARMY CATERING TRAINING TRUST
Annual Report and Accounts
Year ended 31 July 2023

INDEX

	Page
Trustees' Report	3-9
Independent Examiners' Report	11
Statement of Financial Activities	12
Balance Sheet	12
Notes to the Accounts	14-17

THE ARMY CATERING TRAINING TRUST TRUSTEES ANNUAL REPORT
FOR YEAR ENDED 31 JULY 2023

BACKGROUND TO THE TRUST

1. The Trust was set up in August 1997 for the purpose of administering the monies paid to the Army School of Catering, a sub-unit of the RLC Training Centre, St Omer, to provide support to those catering students selected to undertake the Apprenticeship programme and all other catering students involved in the award of an NVQ. On 1 April 2004 the title of the RLC Training Centre – St Omer was changed to the Defence Food Services School (DFSS) and the title Army School of Catering was subsumed within DFSS and moved from St Omer Barracks, Aldershot to Alexis Soyer House, Worthy Down, Winchester in February 2009. On 1 April 2011 DFSS was renamed Food Services Wing and became part of the Defence School of Logistics. On 01 July 2018 Food Services Wing was renamed Food Services Training Wing and became part of the Defence College of Logistics and Personnel Administration.

2. An initial agreement (no 480/96) between Hampshire TEC, later the Learning Skill Council (LSC) and now the Education & Skills Funding Agency (ESFA), stipulated that the funding paid shall not be used to finance any apprentice training as laid down as mandatory by the military. However, the funding can be used for the following:

- a. Registration, certification, and administration of the Apprenticeship qualification programme.
- b. Registration costs for candidates.
- c. The cost of publications, books, and resources in connection with the Apprenticeship programme.
- d. Additional qualifications and training in excess of that laid down by the military that is relevant to the Apprenticeship e.g., Food Hygiene certificate, additional craft skills, participation in catering events.
- e. Training costs of personnel in support of the Apprenticeship e.g., Training and Development awards and NVQ briefings.
- f. Costs associated with quality control of the Apprenticeship programme e.g., site visits and verifier and assessor meetings.
- g. Any other costs agreed in advance by ESFA (formerly Hampshire TEC).

CHANGE OF ENTITY

3. On the 20 January 2022 the Army Catering Training Trust was granted Charitable Incorporated Organisation (CIO) status and was registered with the Charity Commission with the new registration number of 1197606. On that date the total assets of the old charity, registration number 1154751, were transferred to the new CIO and the old unincorporated charity was closed.

ADMINISTRATIVE DETAIL

4. Title: The Army Catering Training Trust (ACTT).
Charity number: 11976061

REGISTERED ADDRESS

5. Food Services Training Wing
Defence College of Logistics and Personnel Administration
Alexis Soyer House
Worthy Down
Winchester
Hampshire
SO21 2RG

APPOINTMENT AND NAMES OF TRUSTEES

6. There are currently 8 trustees. Two are Ex-officio Trustees and six are Co-opted Trustees.
7. The names of the current Trustees are as follows:
 - a. Ex-officio Trustees
 - i. Major Javed Esmail Johl RLC – Officer Commanding Food Services Training Squadron (Land), FSTW. (Appointed 21 Jul 22)
 - ii. Warrant Officer Class 1 Martin Foulds RLC, Command Food Service Warrant Officer, Head of Trade, Army Headquarters. (Appointed 06 Mar 22)
 - b. Co-opted Trustee
 - i. Lieutenant Colonel (Retired) Marcus Richard Appleton – Past Master, Worshipful Company of Cooks. (Appointed 30/09/20) – Managing Trustee & Chair
 - ii. Captain James Wilson-White RLC (Appointed 18 May 21)
 - iii. Mr. Darrin Karl Sinclair (Appointed 30 Sep 20)
 - iv. Mr. Jamie Russell Webb-Fryer (Appointed 18 May 21)
 - v. Warrant Officer Class 1 Louise Taylor RLC (Appointed 18 May 21)
 - vi. Captain Pawan Shercan QOGLR (Appointed 18 May 21)

TRUSTEE TRAINING

8. Ex-officio Trustees are appointed by virtue of the positions they hold in the management structure of the Food Services Training Wing, DLS, DCLPA and/or Army Headquarters. The co-opted trustees are selected by virtue of their familiarity with the aims and objectives of the programme. They are appointed for an initial period of three years and may be re-appointed for a further period of three years. There is no restriction on the number of times they may be re-appointed. The Managing Trustee/ Chair is selected by the Board of Trustees from all the appointed trustees and is appointed for a period of three years. This appointment may be extended for a further two years by the Board of Trustees, however, five years is the maximum tenure permitted. The trustees seek to follow the good practice “Charity Trustees Guide” issued by ICSA. On appointment trustees have an initial meeting with the senior trustee followed by briefings from the treasurer and fund manager and head of the Wing’s Continuous Professional Development Centre (CPD). They are issued with a welcome pack which includes a copy of the governing trust deed, copies of the previous three years reports and accounts and a copy of the Charity Commission’s guidance “The Essential Trustee: What you need to know”

BANKERS

9. The ACTT’s bankers are The Royal Bank of Scotland Plc, Holt’s Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hants., GU14 7NR.

ACCOUNTANTS

10. The ACTT’s reporting accountants are Radford & Sergeant Ltd, Chartered Accountants, Building 3, Watchmoor Park, Camberley, Surrey, GU15 3YL.

LEGAL STATUS AND GOVERNING BODY DOCUMENT

11. The legal status of the Trust is as a Charitable Incorporated Organisation; registered charity number 1197606 and the governing document is ACTT Constitution document registered with the Charity Commission on 20 January 2022.

OBJECTS AND RESTRICTIONS

12. The Trust has the following objects and restrictions:

a. Objects:

To promote, in such ways as the Trust from time-to-time thinks fit, the efficiency of the army and in particular the Food Services Training Wing, DLS, DCLPA and maintain the current high standards of catering within the Army.

b. Restrictions:

In furtherance of the objectives but not otherwise, the Trustees shall have the following powers:

- i. To make grants or loans to serving members of the Army to enable them to attend course, lectures, seminars, exhibitions, conferences and otherwise so as to improve their knowledge of and skills in catering and to enable them to attain qualifications and to achieve personal development.
- ii. To make grants to the Wing generally and for such specific purposes as the Trustees from time to time think fit.
- iii. To seek and accept grants from any source whatsoever.
- iv. To raise funds and invite and receive contributions and donations: provided that in raising funds the Trustees shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations.
- v. To take all necessary action for the publicising and disseminating of information concerning the trust and the Wing.
- vi. Subject to such consents as may from time to time be required by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Objectives and to maintain and equip it for use and to lease exchange or otherwise dispose of the same.
- vii. Subject to any consent required by law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money so borrowed.
- viii. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objectives or for similar purposes and to exchange information and advice with them.
- ix. To establish and support charitable trusts, associations or institutions formed for the objectives.
- x. To appoint and constitute such advisory committees as the Trustees think fit.
- xi. To employ such staff (who shall not be trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependents.
- xii. To permit any investments comprised in the Trust fund to be held in the name of any clearing bank, any trust corporation or any stock broking company which is a member of the London Stock Exchange (or any subsidiary of such a stock broking company) as nominee for the Trustees and to pay any such nominee reasonable and proper remuneration for acting as such.
- xiii. To delegate to anyone or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees: provided that the Trustees shall exercise

reasonable supervision over any Trustee or Trustees acting on behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.

- xiv. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law.
- xv. To collect and disseminate information on all matters affecting the objects and exchange such information with other bodies or organisations having similar objects.
- xvi. To invest the Trust fund not immediately required for the Objects in or upon such investments or securities as are authorised by the terms of this Deed.
- xvii. To establish and operate both current accounts and deposit accounts with the banks and building societies in the name of the Trust provided that cheques drawn on such accounts shall be signed by at least two Trustees.
- xviii. To receive, take and accept gifts of monies, investments, or such property whether subject to any special trusts or not.
- xix. To do all such other lawful things as are necessary for the achievement of the Objects.

13. The policies adopted by the charity to achieve the Objects are to encourage the pursuit and provide the support structure for the continuous professional development of Army caterers through the achievement of nationally recognisable industry awards.

ORGANISATION AND DECISION MAKING

14. The day-to-day administration of the Trust and Trust fund is carried out by Captain (Retired) G Acott MBE who receives an honorarium. Meetings of the Trustees have taken place on a regular basis. At these meetings a projected income and forecast of fixed expenditure for the coming year are produced and agreed by the Trustees. Proposals for items of capital expenditure or other grants are also submitted to the meeting (using the QA procedure laid down) for consideration and approval.

15. The Trust is part of the Army Apprenticeship Team (AAT) programme and draws its funding down through the AAT. The Trustees hold meetings in line with AAT policy with a minimum of 2 Maxi Commanding Officer's Group (COG) and 2 Mini COG meetings annually. This gives the Trustees the opportunity to review systems, processes, and procedures, evaluate input and output training data, reflect on the Self - Assessment Report (SAR) and adjust and update the Quality Improvement Plan (QIP). A current financial statement is presented for the Trustees to review and comment and proposals for expenditure are discussed and approved or rejected. The business plan is also reviewed, and adjustments are made, if necessary, to ensure that the business plan remains on track.

16. The decision-making process of the Charity is one of consensus by the Trustees tempered by the limits placed on the Trust by both the Constitution document.

SERVICES OF UNPAID VOLUNTEERS

17. The reliance of the Trust on the services of unpaid volunteers or donations in kind is confined to:
- a. The time given by the appointed Trustees to attend meetings is approximately 8 hours per annum per trustee.
 - b. The Trust has no other intangible income or donations in kind.

FINANCIAL REVIEW

18. The trust's work is mainly reliant on income from the Education & Skills Funding Agency (ESFA) drawn down through the Army Apprenticeships Team (AAT). It also, occasionally, receives some small grants, less than £5,000 per annum, from the Savoy Educational Trust (SET) for specific purposes and higher-level qualifications unfunded by the ESFA.

RESERVES

19. The Trust has a reserve fund to give the Trust flexibility should government policy changes reduce funding for apprenticeships. This would allow all apprentices already on programme to complete their qualification process. The Trustees felt that the amount of money needed for day-to-day operation kept in our current account should not exceed £100K and therefore any excess should be transferred to the reserve where it attracts a better interest rate.

OTHER ASSETS

20. The Trust does not hold assets on behalf of others.

2022-23 YEAR REVIEW – ACHIEVEMENT & PERFORMANCE

21. The contract year 2022-23 continues to see the recruitment levels below those indicated by the Army in the contract, however following successful negotiations the ACTT has increased EPA services through the delivery of Production Chef EPA on behalf of the Royal Navy. This amendment to the Army contract sees delivery to both services until Jul 2025.

The CPD Centre continues to see weak outcomes for maths at Level 2. This continues to be the case across other contracts delivered on behalf of the Army. More time is now provided for the delivery of Functional Skills with each course running for 2 weeks, early indicators are positive following this change. Tutors continue to develop the extensive resources provided and continue to support learners throughout their learning journeys, both on courses and remotely using My Skills Forward and Microsoft Teams. A review of the new delivery will be conducted in December 23 to ensure outcomes are improving for learners.

22. The Army, as the Employer / Training Provider, has the responsibility for overall achievement rates within the apprenticeship which remain good, sitting at an achievement rate of 86%. The one area that continues to require improvement is the outcomes for maths. Whilst the extra tutor has certainly helped the focus on this area, more needs to be achieved to improve the outcomes for learners. Similar to the last reporting period, learners from Phase 1 seem to have an increased level of academic achievements, this may well bear fruit in the coming years. Achievement rates have increased in all areas, save for Level 2 maths, for the past 12 months:

First time pass rates:

Level 1 maths	4/12	33%
Level 2 maths	9/33	27%
Level 1 reading	5/6	83%
Level 2 reading	9/28	32%
Level 1 writing	7/8	89%
Level 2 writing	19/30	63%
Level 1 S&L	6/6	100%
Level 2 S&L	23/24	96%

Second time pass rates:

Level 1 maths	6/7	86%
Level 2 maths	1/3	33%
Level 1 reading	0	
Level 2 reading	2/5	40%

Level 1 writing 2/2	100%
Level 2 writing 2/3	67%
Level 1 S&L	0
Level 2 S&L	0

23. End Point Assessments (EPA) have now been delivered for the past 3 years and 6 months, Since the last report assessments are still conducted face-to-face.

EPA Production Chef achievements

Pass	133
Distinction	19

EPA Senior Production Chef achievements

Pass	8
Distinction	Nil

EPA Facilities Management Supervisor

Pass	2
------	---

24. The contract with both the Army and Royal Navy, is in place with the QAC continuing to deliver standardisation and development of the Assessors provided by the services. This will be an ongoing task for the centre due to the turnover of staff within the services. Access to the RN Apprentices has now improved and the number of EPAs conducted has risen.

25. An application for Ofqual recognition a requirement to continue to provide EPA services, was submitted in January 22, this initial application was rejected. Following a feedback meeting with Ofqual the ACTT were required to resubmit with the clarifications requested for the application. The resubmission was confirmed, and recognition granted 1 Jan 23. On the 28 Nov 22 The ACTT had Ofqual recognition to deliver Facilities Management Supervisor L3 EPA, but were not included on the apprenticeship register until 20 Apr 23.

26. The CPD Centre continues to develop its resources, to support delivery of the EPA and improve the quality of provision in all areas:

Serial	Task	Remarks
1	Reapplication for the Ofqual Recognition	The resubmission was made in July 22 and recognition was granted from Ofqual 1 Jan 23.
2	Development of resources for the delivery of FM apprenticeship EPA	Facilities Management Supervisor L3 EPAs now being delivered since 20 Apr 23.
3	Training Independent End Point Assessors	The training of the Independent Assessors continues. The need for standardisation is imperative if the ACTT is to continue to develop the quality services it provides. Standardisation training has been completed every quarter, with all Assessors being involved in open workshops and standardised practices.
4	Functional Skills resources	With effect from Jan 23, FS moved to Highfield, as the Awarding Organisation, for Maths and English which included the online My Skills Forward resource. Development of resources continues with both tutors completing CPD activities over the last 12 months.
5	New online assessment environment	ROGO has now been used to conduct the MCQP for the last 12 months there are however continual improvements being made to better suit the needs of the ACTT.
6	Attaining of Cyber Essentials (CE) & CE+	Date of CE Certification 28/11/2022 Date of CE+ Certification 1/2/2023

27. The primary role of the CPD Centre continues to be the administration of apprenticeship records on behalf of Army HQ. Its secondary role is the delivery of EPA for Production, Senior Production Chef and Facilities Management Supervisor Standards as an EPAO for both the Army and the Royal Navy. The successful outcome of the contract negotiations has provided the ACTT with certainty, following the contract.

28. The development of nutrition qualifications is also ongoing with the CPD Centre supporting the review of nutrition qualifications alongside the Royal Society for Public Health. Delivery is within FSTW, but courses have also been delivered in Field Army units. The RAF continue to use the qualifications within their courses, plans are now awaiting approval from course design for delivery of L3 & 4 on the Production Supervisor and Unit Catering Managers courses. The CPD Centre has withdrawn the provision for all Hospitality and Assessment qualifications.

29. The CPD Centre delivers the following qualifications:

Level 1 Functional Skills (English & Maths)

Level 2 Functional Skills (English & Maths)

Level 3 Award in Nutrition for Health

Level 4 Award in Nutrition

Level 4 Certificate in Nutrition for Food Service Providers (Armed Forces)

Level 4 Certificate in Nutrition of Physical Activity & Sport

30. The QAC conducted research of other Awarding Organisations for the FS provision and other qualifications. The focus of the research was quality provision by the Awarding Organisation rather than costs. Following this research City & Guilds were removed as the CPD Centre's awarding organisation used for the delivery of functional skills and replaced with Highfield Awarding Body. It was felt that Highfield would provide an improved service than that received from C&G these past years. This would be reviewed on an annual basis to better inform the trustees on the services being provided.

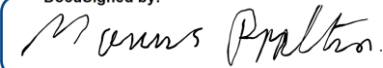
Opportunities for further development of qualifications and support will be reviewed following the trade review within the Chef CEG.


FUND DEFICIT

21. There is no fund deficit.

MAJOR RISK STATEMENT

22. Nil.

DocuSigned by:

Signed:
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Date : 28/09/2023
M R Appleton
Managing Trustee

DocuSigned by:

Signed:
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Date : 28/09/2023
G Acott MBE
Treasurer and Trust Administrator

Independent Examiners' Report to the Trustees of
The Army Catering Training Trust

I have examined the financial statements of The Army Catering Training Trust for the Year ended 31 July 2023 on pages eleven to sixteen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Respective responsibilities of trustees and examiners

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 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

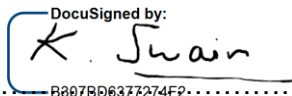
Basis of independent examiners' statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

B897BDB6377274F2.....

29/09/2023

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
Chartered Accountants
Building 3
Watchmoor Park
Camberley
Surrey
GU15 3YL

Date

The Army Catering Training Trust


Statement of Financial Activities – Year ended 31 July 2023

			31/07/23	31/07/22
	Note	Restricted funds	Unrestricted funds	Total funds
		£	£	£
Income from:				
Bank deposit interest		-	10,209	10,209
DB Finance (AWBL)/FSSC		-	353,879	353,879
Total Incoming Resources		-	364,088	364,088
Expenditure on:				
Charitable expenditure:				
Property		-	9,231	9,231
Exams/Assessments		-	15,836	15,836
Accountants fee		-	2,481	2,481
Administration expenses		-	43,465	43,465
Personnel training		-	-	-
Grant refund		-	-	-
Wages	3	-	279,078	279,078
Total Resources Expended		-	350,091	350,091
Net Resources Received Before Transfers		-	13,997	13,997
Transfer between funds		-	-	-
Net Resources Received		-	13,997	13,997
Balance 1 Aug 2022	4	-	867,970	867,970
Balance 31 July 2023	4		881,967	881,967

The Army Catering Training Trust
Balance Sheet – Year ended 31 July 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	4	11,415	19,186
Current Assets			
Debtor		89,252	62,268
Trade debtors		-	-
Cash at bank and in hand		783,580	809,992
		<u>872,832</u>	<u>872,260</u>
Sundry creditors			
Salaries			21,256
Accountants' fee		2,280	2,220
Trade creditor		-	-
Net Current Assets		<u>870,552</u>	<u>848,784</u>
Total Net Assets		<u>881,967</u>	<u>867,970</u>
Funds:			
Unrestricted funds	4	881,967	867,970
Restricted funds		-	-
Total Funds		<u>881,967</u>	<u>867,970</u>

Approved by the Board of Trustees and signed on their behalf:

Signed.....  Date: 29/09/2023
DocuSigned by: 8C34F28135D8474...

G Acott MBE

Treasurer and Trust Administrator ACTT

The Army Catering Training Trust

Notes to the Accounts

Year ended 31 July 2023

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)).

The Army Catering Training Trust is a public benefit entity.

b Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

c Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation except where, in the Trustees' opinion, it is appropriate to write the asset off in the period in which it is acquired. Where depreciation is provided, it is calculated using the following rates:

Computer equipment - 25% reducing balance basis

Plant and machinery - 25% straight-line basis

c Income recognition

Donations are accounted for in the period in which they are received.

Grant income is recognised when the Trust becomes entitled to the grant, which is generated in part when students register and the balance on completion of training.

Interest income is recognised when received.

d Direct Charitable Expenditure

Expenditure is charged in the accounts when it is payable by the Trust.

e Taxation

The Trust is exempt from UK taxation.

f Value Added Tax

The Trust is not registered for VAT and irrecoverable VAT is included in the costs.

g Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. As at 31 July 2023 the Trust's funds consisted of £881,967 unrestricted funds and £NIL of restricted funds.

The Army Catering Training Trust**Notes to the Accounts (continued)****Year ended 31 July 2023****h Debtors**

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts

I Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

K Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j Related Party Transactions

There have been no related party transactions.

2 Legal status of the Trust

The Trust is a Charitable Incorporated Organisation and has no share capital.

3 Staff Costs

The trustees have not been paid any remuneration or received any other benefit from employment with the charity or a related entity. No trustee expenses were reimbursed during the year.

No employee received remuneration of more than £60,000.

	2023	2022
	£	£
Wages and salaries	<u>279,077</u>	<u>146,194</u>

The average number of staff employed calculated as full time equivalents during the period was:

Administration	9	9
Key Skills Deliverer	1	1
Total	10	10

The Army Catering Training Trust**Notes to the Accounts (continued)****Year ended 31 July 2023****4 Movement in funds**

	Balance at	Net movement	Transfer	Balance at
	01/08/2022	in funds	between funds	31/07/2023
	£	£	£	£
Unrestricted funds				
General fund	867,970	13,997	-	881,967
Restricted funds				
S.E.T. – Personnel training	-	-	-	-
Total funds	<u>867,970</u>	<u>13,997</u>	=	<u>881,967</u>

Net movement in funds, included in above, is as follows:

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	364,088	350,091	13,997
Restricted funds			
S.E.T – Personnel training	-	-	-
Total funds	<u>364,088</u>	<u>350,091</u>	<u>13,997</u>

The Army Catering Training Trust**Notes to the Accounts (continued)****Year ended 31 July 2023****5 Fixed Assets**

		Computer Equipment £	Total £
Cost			
Brought forward		30,272	30,272
Additions		1,460	1,460
Disposals		(284)	(284)
Total Cost		<u>31,448</u>	<u>31,448</u>
Brought forward		11,085	11,085
Eliminated on disposal			-
Charge for the year		<u>8,948</u>	<u>8,948</u>
Total Depn		<u>20,033</u>	<u>20,033</u>
NBV 31 07 22	CB	<u>11,415</u>	<u>11,415</u>
NBV 31 07 21	BF	<u>19,187</u>	<u>19,187</u>

THE ARMY CATERING TRAINING TRUST

England & Wales - Charity number 1197606

Accounts

THE ARMY CATERING TRAINING TRUST

A Charitable Incorporated Organisation

Registered Charity No: 1197606

Annual Report and Period Accounts

From 20 January 2022 to 31 July 2022



**FOOD SERVICES TRAINING WING
DEFENCE LOGISTICS SCHOOL**

Alexis Soyer House

Worthy Down

Winchester

Hampshire

SO21 2RG

Independent Examiners

RADFORD & SERGEANT LTD

Chartered Accountants & Business Advisors

Building 3

Watchmoor Park

CAMBERLEY

Surrey

GU15 3YL

THE ARMY CATERING TRAINING TRUST
Annual Report and Period Accounts
From 20 January 2022 to 31 July 2022

INDEX

	Page
Trustees' Report	3-9
Independent Examiners' Report	10
Balance Sheet	11
Statement of Financial Activities	12
Notes to the Accounts	13-15

THE ARMY CATERING TRAINING TRUST TRUSTEES ANNUAL REPORT
AND ACCOUNTS FOR THE PERIOD ENDING 20 JANUARY 2022 TO 31 JULY 2022

BACKGROUND TO THE TRUST

1. The Trust was set up in August 1997 for the purpose of administering the monies paid to the Army School of Catering, a sub-unit of the RLC Training Centre, St Omer, to provide support to those catering students selected to undertake the Apprenticeship programme and all other catering students involved in the award of an NVQ. On 1 April 2004 the title of the RLC Training Centre – St Omer was changed to the Defence Food Services School (DFSS) and the title Army School of Catering was subsumed within DFSS and moved from St Omer Barracks, Aldershot to Alexis Soyer House, Worthy Down, Winchester in February 2009. On 1 April 2011 DFSS was renamed Food Services Wing and became part of the Defence School of Logistics. On 01 July 2018 Food Services Wing was renamed Food Services Training Wing and became part of the Defence College of Logistics and Personnel Administration.

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- a. Registration, certification and administration of the Apprenticeship qualification programme.
- b. Registration costs for candidates.
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- d. Additional qualifications and training in excess of that laid down by the military that is relevant to the Apprenticeship e.g., Food Hygiene certificate, additional craft skills, participation in catering events.
- e. Training costs of personnel in support of the Apprenticeship e.g., Training and Development awards and NVQ briefings.
- f. Costs associated with quality control of the Apprenticeship programme e.g., site visits and verifier and assessor meetings.
- g. Any other costs agreed in advance by ESFA (formerly Hampshire TEC).

CHANGE OF ENTITY

3. On the 20 January 2022 the Army Catering Training Trust was granted Charitable Incorporated Organisation (CIO) status and was registered with the Charity Commission with the new registration number of 1197606. On that date the total assets of the old charity, registration number 1154751, were transferred to the new CIO and the old unincorporated charity was closed.

ADMINISTRATIVE DETAIL

4. Title: The Army Catering Training Trust (ACTT).
Charity number: 11976061

REGISTERED ADDRESS

5. Food Services Training Wing
Defence College of Logistics and Personnel Administration
Alexis Soyer House
Worthy Down
Winchester
Hampshire
SO21 2RG

APPOINTMENT AND NAMES OF TRUSTEES

6. There are currently 8 trustees. Two are Ex-officio Trustees and six are Co-opted Trustees.
7. The names of the current Trustees are as follows:
 - a. Ex-officio Trustees
 - i. Major Javed Esmail Johl RLC – Officer Commanding Food Services Training Squadron (Land), FSTW. (Appointed 21 Jul 22)
 - ii. Warrant Officer Class 1 Martin Foulds RLC, Command Food Service Warrant Officer, Head of Trade, Army Headquarters. (Appointed 06 Mar 22)
 - b. Co-opted Trustee
 - i. Lieutenant Colonel (Retired) Marcus Richard Appleton – Past Master, Worshipful Company of Cooks. (Appointed 30/09/20) – Managing Trustee & Chair
 - ii. Captain James Wilson-White RLC (Appointed 18 May 21)
 - iii. Mr Darrin Karl Sinclair (Appointed 30 Sep 20)
 - iv. Mr Jamie Russell Webb-Fryer (Appointed 18 May 21)
 - v. Warrant Officer Class 1 Louise Taylor RLC (Appointed 18 May 21)
 - vi. Captain Pawan Shercan QOGLR (Appointed 18 May 21)

TRUSTEE TRAINING

8. Ex-officio Trustees are appointed by virtue of the positions they hold in the management structure of the Food Services Training Wing, DLS, DCLPA and/or Army Headquarters. The co-opted trustees are selected by virtue of their familiarity with the aims and objectives of the programme. They are appointed for an initial period of three years and may be re-appointed for a further period of three years. There is no restriction on the number of times they may be re-appointed. The Managing Trustee/ Chair is selected by the Board of Trustees from all the appointed trustees and is appointed for a period of three years. This appointment may be extended for a further two years by the Board of Trustees however, five years is the maximum tenure permitted. The trustees seek to follow the good practice “Charity Trustees Guide” issued by ICSA. On appointment trustees have an initial meeting with the senior trustee followed by briefings from the treasurer and fund manager and head of the Wing’s Continuous Professional Development Centre (CPD). They are issued with a welcome pack which includes a copy of the governing trust deed, copies of the previous three years reports and accounts and a copy of the Charity Commission’s guidance “The Essential Trustee: What you need to know”

BANKERS

9. The ACTT’s bankers are The Royal Bank of Scotland Plc, Holt’s Farnborough Branch, Lawrie House, Victoria Road, Farnborough, Hants., GU14 7NR.

ACCOUNTANTS

10. The ACTT’s reporting accountants are Radford & Sergeant Ltd, Chartered Accountants, Building 3, Watchmoor Park, Camberley, Surrey, GU15 3YL.

LEGAL STATUS AND GOVERNING BODY DOCUMENT

11. The legal status of the Trust is as a Charitable Incorporated Organisation; registered charity number 1197606 and the governing document is ACTT Constitution document registered with the Charity Commission on 20 January 2022.

OBJECTS AND RESTRICTIONS

12. The Trust has the following objects and restrictions:

a. Objects:

To promote, in such ways as the Trust from time-to-time thinks fit, the efficiency of the army and in particular the Food Services Training Wing, DLS, DCLPA and maintain the current high standards of catering within the Army.

b. Restrictions:

In furtherance of the objectives but not otherwise, the Trustees shall have the following powers:

- i. To make grants or loans to serving members of the Army to enable them to attend course, lectures, seminars, exhibitions, conferences and otherwise so as to improve their knowledge of and skills in catering and to enable them to attain qualifications and to achieve personal development.
- ii. To make grants to the Wing generally and for such specific purposes as the Trustees from time to time think fit.
- iii. To seek and accept grants from any source whatsoever.
- iv. To raise funds and invite and receive contributions and donations: provided that in raising funds the Trustees shall not undertake any substantial permanent trading activity and shall conform to any relevant statutory regulations.
- v. To take all necessary action for the publicising and disseminating information concerning the trust and the Wing.
- vi. Subject to such consents as may from time to time be required by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Objectives and to maintain and equip it for use and to lease exchange or otherwise dispose of the same.
- vii. Subject to any consent required by law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money so borrowed.
- viii. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objectives or for similar purposes and to exchange information and advice with them.
- ix. To establish and support charitable trusts, associations or institutions formed for the objectives.
- x. To appoint and constitute such advisory committees as the Trustees think fit.
- xi. To employ such staff (who shall not be trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants.
- xii. To permit any investments comprised in the Trust fund to be held in the name of any clearing bank, any trust corporation or any stock broking company which is a member of the London Stock Exchange (or any subsidiary of such a stock broking company) as nominee for the Trustees and to pay any such nominee reasonable and proper remuneration for acting as such.
- xiii. To delegate to anyone or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees: provided that the Trustees shall exercise

reasonable supervision over any Trustee or Trustees acting on behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them.

- xiv. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law.
- xv. To collect and disseminate information in all matters affecting the objects and exchange such information with other bodies or organisations having similar objects.
- xvi. To invest the Trust fund not immediately required for the Objects in or upon such investments or securities as are authorised by the terms of this Deed.
- xvii. To establish and operate both current accounts and deposit accounts with the banks and building societies in the name of the Trust: provided that cheques drawn on such accounts shall be signed by at least two Trustees.
- xviii. To receive, take and accept gifts of monies, investments or such property whether subject to any special trusts or not.
- xix. To do all such other lawful things as are necessary for the achievement of the Objects.

13. The policies adopted by the charity to achieve the Objects are to encourage the pursuit and provide the support structure for the continuous professional development of Army caterers through the achievement of nationally recognisable industry awards.

ORGANISATION AND DECISION MAKING

14. The day-to-day administration of the Trust and Trust fund is carried out by Captain (Retired) G Acott MBE who receives an honorarium. Meetings of the Trustees have taken place on a regular basis. At these meetings a projected income and forecast of fixed expenditure for the coming year is produced and agreed by the Trustees. Proposals for items of capital expenditure or other grants are also submitted to the meeting (using the QA procedure laid down) for consideration and approval.

15. The Trust is part of the Army Apprenticeship Team (AAT) programme and draws its funding down through the AAT. The Trustees hold meetings in line with AAT policy with a minimum of 2 Maxi Commanding Officer's Group (COG) and 2 Mini COG meetings annually. This gives the Trustees the opportunity to review systems, processes and procedures, evaluate input and output training data, reflect on the Self - Assessment Report (SAR) and adjust and update the Quality Improvement Plan (QIP). A current financial statement is presented for the Trustees to review and comment and proposals for expenditure are discussed and approved or rejected. The business plan is also reviewed, and adjustments are made, if necessary, to ensure that the business plan remains on track.

16. The decision-making process of the Charity is one of consensus by the Trustees tempered by the limits placed on the Trust by both the Constitution document.

SERVICES OF UNPAID VOLUNTEERS

17. The reliance of the Trust on the services of unpaid volunteers or donations in kind is confined to:
- a. The time given by the appointed Trustees to attend meetings is approximately 8 hours per annum per trustee.
 - b. The Trust has no other intangible income or donations in kind.

FINANCIAL REVIEW

18. The trust's work is mainly reliant on income from the Education & Skills Funding Agency (ESFA) drawn down through the Army Apprenticeships Team (AAT). It also, occasionally, receives some small grants, less than £5,000 per annum, from the Savoy Educational Trust (SET) for specific purposes and higher-level qualifications unfunded by the ESFA.

RESERVES

19. The Trust has a reserve fund to give the Trust flexibility should government policy changes reduce funding for apprenticeships. This would allow all apprentices already on programme to complete their qualification process. The Trustees felt that the amount of money needed for day-to-day operation kept in our current account should not exceed £100K and therefore any excess should be transferred to the reserve where it attracts a better interest rate.

OTHER ASSETS

20. The Trust does not hold assets on behalf of others.

2021-22 YEAR REVIEW – ACHIEVEMENT & PERFORMANCE

21. The contract year 2021-22 continues to see the recruitment levels below those indicated by the Army in the contract, however following successful negotiations the ACTT has now been contracted to deliver the EPA on behalf of the Royal Navy. Following a review of training the DCB course has now been reduced by 2 weeks and the number of courses increased to meet the requirements of the SOTR.

The CPD Centre has in this past year increased the staffing levels, in part due to the retirement of the Funding Manager, but also to increase the resources available for the delivery of Functional Skills. Whilst the new tutor has certainly improved outcomes for learners, the CPD Centre continues to see poor outcomes for Maths at Level 2. This continues to be the case across other contracts delivering on behalf of the Army. Within the current FSTW QIP it is recommended that more time is provided for the delivery of Functional Skills, but the CPD Centre is not confident that this will materialise. Tutors will continue to develop the extensive resources provided and continue to support learners throughout their learning journeys, both on courses and remotely using Dynamic Learning and Microsoft Teams.

22. The Army, as the Employer / Training Provider, has the responsibility for overall achievement rates within the apprenticeship which remain good, sitting at an achievement rate of 82.9% The one area that continues to require improvement is the outcomes for maths. Whilst the extra tutor has certainly helped the focus on this area more needs to be achieved to improve the outcomes for learners. Unlike the last reporting period, learners from Phase 1 seem to have an increased level of academic achievements, this may well bear fruits in the coming years. Achievement rates have increased in all areas, save for Level 2 maths, for the past 12 months:

Level 1

Functional Skills English – 80% (+2%)

Functional Skills Math – 47% (+24%)

Level 2

Functional Skills English – 83% (+3%)

Functional Skills Math – 24% (-14%)

23. End Point Assessments (EPA) have now been delivered for the past 2 years and 6 months, Since the last report assessments are now conducted face-to-face. The CPD Centre was recently monitored by People 1st and overall, the CPD Centre continues to provide a good EPA service. There are however some areas, standardisation of practices, which will be addressed in the forthcoming standardisation meeting to be held in November 22.

EPA Production Chef achievements

Pass – 103

Distinction – 8

EPA Senior Production Chef achievements

Pass – 4
 Distinction – Nil
 Fail 2

24. The new contract, with both the Army and Royal Navy, is now in place with the QAC continuing to deliver standardisation and development of the Assessors provided by the services. This will be an ongoing task for the centre due to the turnover in staff within the services. Although 30+ assessments have been conducted, with the Royal Navy, the lack of access due to operational commitments, is holding back the amounts of assessments conducted. However, over time, it is envisaged this will reduce as the CoC and the Assessors involved become more acquainted with the requirements of the delivery of End Point Assessments.

25. The application for the Register of Apprenticeship Training Providers was successful in May 22, thereby allowing the ACTT to continue to deliver the functional skills requirements of the Army contract. An application for Ofqual recognition, a requirement to continue to provide EPA services, was submitted in January 22, this initial application was rejected. Following a feedback meeting with Ofqual the ACTT were required to resubmit with the clarifications requested for the application. Currently the ACTT is awaiting the result of this resubmission and is confident of achieving Ofqual recognition in early October 22.

26. The CPD Centre continues to develop its resources, to support delivery of the EPA and improve the quality of provision in all areas:

Serial	Task	Remarks
1	Reapplication for the Ofqual Recognition	The resubmission was made in July 22 and the ACTT are awaiting the result from Ofqual
2	Development of resources for the delivery of FM apprenticeship EPA	Work has been ongoing since June 22. Question banks have been developed, supporting materials provided for the assessments and documents to record the EPA process completed
3	Training Independent End Point Assessors	The training of the Independent Assessors continues. The need for standardisation is imperative if the ACTT is to continue to develop the quality services it provides. Standardisation training has been completed every quarter, with all Assessors being involved in open workshops and standardised practices.
4	Functional Skills resources	The ACTT have now employed another tutor to support the delivery of Functional Skills. Support materials have been updated and a review of the SoW and all Lesson Plans will be undertaken in October 22. The development of online learning and workshops using Microsoft Teams will also be introduced from October 22.
5	New online assessment environment	The ACTT have now decided to move the online testing regime to a new environment, ROGO. This will ensure apprentices can undertake assessments in all locations worldwide, provide a secure system to work from and integrate with the ACE360 reporting software.

27. The primary role of the CPD Centre continues to be the administration of apprenticeship records on behalf of Army HQ. Its secondary role is the delivery of EPA for Production & Senior Production Chef Standards as an EPAO for both the Army and the Royal Navy. The successful outcome of the contract negotiations has provided the ACTT with certainty, following the contract extension, as well as an increased throughput due to the Royal Navy provision.

28. The development of nutrition qualifications is also ongoing with the CPD Centre supporting the review of nutrition qualifications alongside the Royal Society for Public Health. Delivery is within FSTW, but courses have also been delivered in Field Army units. The RAF continue to use the qualifications within their courses, but uptake from the Army has continued to decrease in the past year however, with the Armed Forces continuing to develop its service people there is a focus on nutrition and well-being. It is hoped that uptake of these qualifications across the board will improve. Support continues to be provided to 3 x civil servants, undertaking the TAQA Level 4 Award, both locally by an IQA and supported from the centre by the QAC. It is envisaged these qualifications will be completed by October 22, where the CPD Centre will then withdraw the provision for all hospitality and Assessment qualifications.

29. The CPD Centre continues to deliver the following qualifications at present:

- Level 1 Functional Skills (English & Maths)
- Level 2 Functional Skills (English & Maths)
- Level 4 Award in Training, Assessing & Quality Assurance (Training)
- Level 3 Award in Nutrition for Health
- Level 4 Award in Nutrition
- Level 4 Certificate in Nutrition for Institutional Food Services (Armed Forces)
- Level 4 Certificate in Nutrition of Physical Activity & Sport
- Level 4 Certificate in Training, Assessing & Quality Assurance (IQA)

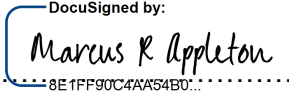
30. The QAC continues to research other Awarding Organisations for the FS provision and other qualifications. The focus of the research is quality provision by the Awarding Organisation rather than costs. Further development activities will be undertaken when decisions on the development activities required are confirmed within the services.

FUND DEFICIT

31. There is no fund deficit.


MAJOR RISK STATEMENT

32. Nil.

Signed : 
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Date :
 12/13/2022

M R Appleton
 Managing Trustee

Signed:..... 
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Date :
 12/13/2022

G Acott MBE
 Treasurer and Trust Administrator

Independent Examiners' Report to the Trustees of
The Army Catering Training Trust

I have examined the financial statements of The Army Catering Training Trust for the period 20 January 2022 to 31 July 2022 on pages eleven to sixteen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Respective responsibilities of trustees and examiners

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 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.


Basis of independent examiners' statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

.....
B307BD6377274F2...

12/15/2022
.....

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
Chartered Accountants
Building 3
Watchmoor Park
Camberley
Surrey
GU15 3YL

Date

The Army Catering Training Trust

Statement of Financial Activities – For Period 20 January 2022 to 31 July 2022

			31/07/22
	Note	Restricted funds	Unrestricted funds
		£	£
		£	£
Income from:			
Bank deposit interest		-	1,242
DB Finance (AWBL)/FSSC		-	254,547
Total Incoming Resources		-	<u>255,789</u>
Expenditure on:			
Charitable expenditure:			
Property		-	11,085
Exams/Assessments		-	5,671
Accountants fee		-	2,220
Administration expenses		-	29,689
Personnel training		-	-
Grant refund		-	-
Wages	3	-	146,194
Total Resources Expended		-	<u>194,859</u>
Net Resources Received Before Transfers		-	60,930
Transfer between funds		-	-
Net Resources Received		-	60,930
Balance 20 Jan 2022	4	-	807,040
Balance 31 July 2022	4		<u>867,970</u>

The Army Catering Training Trust**Balance Sheet – For the Period 20 January 2022 to 31 July 2022**

	Note	2022 £
Fixed Assets		
Tangible assets	4	19,186
Current Assets		
Debtor		62,268
Trade debtors		-
Cash at bank and in hand		809,992
		<u>872,260</u>
Sundry creditors		
Salaries		21,256
Accountants' fee		2,220
Trade creditor		-
Net Current Assets		<u>848,784</u>
Total Net Assets		<u>867,970</u>
Funds:		
Unrestricted funds	4	867,970
Restricted funds		-
Total Funds		<u>867,970</u>

Approved by the Board of Trustees and signed on their behalf:

Signed.....Date:.....

G Acott MBE

Treasurer and Trust Administrator ACTT

The Army Catering Training Trust

Notes to the Accounts

For the Period 20 January 2022 to 31 July 2022

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)).

The Army Catering Training Trust is a public benefit entity.

b Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis.

c Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation except where, in the Trustees' opinion, it is appropriate to write the asset off in the period in which it is acquired. Where depreciation is provided, it is calculated using the following rates:

Computer equipment - 25% reducing balance basis

Plant and machinery - 25% straight-line basis

c Income recognition

Donations are accounted for in the period in which they are received.

Grant income is recognised when the Trust becomes entitled to the grant, which is generated in part when students register and the balance on completion of training.

Interest income is recognised when received.

d Direct Charitable Expenditure

Expenditure is charged in the accounts when it is payable by the Trust.

e Taxation

The Trust is exempt from UK taxation.

f Value Added Tax

The Trust is not registered for VAT and irrecoverable VAT is included in the costs.

g Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. As at 31 July 2022 the Trust's funds consisted of £867,970 unrestricted funds and £NIL of restricted funds

The Army Catering Training Trust**Notes to the Accounts (continued)****For the Period 20 January 2022 to 31 July 2022****h Debtors**

Debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any discounts

I Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

K Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j Related Party Transactions

There have been no related party transactions.

2 Legal status of the Trust

The Trust is a Charitable Incorporated Organisation and has no share capital.

3 Staff Costs

The trustees have not been paid any remuneration or received any other benefit from employment with the charity or a related entity. No trustee expenses were reimbursed during the year.

No employee received remuneration of more than £60,000.

2022

£

Wages and salaries	<u>146.194</u>
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The average number of staff employed calculated as full time equivalents during the period was:

Administration	9
Key Skills Deliverer	1
Total	10

The Army Catering Training Trust**Notes to the Accounts (continued)****For the Period 20 January 2022 to 31 July 2022****4 Movement in funds**

	Balance at 20/01/2022	Net movement in funds	Transfer between funds	Balance at 31/07/2022
	£	£	£	£
Unrestricted funds				
General fund	807,040	60,930	-	867,970
Restricted funds				
S.E.T. – Personnel training	-	-	-	-
Total funds	<u>807,040</u>	<u>60,930</u>	=	<u>867,970</u>

Net movement in funds, included in above, is as follows:

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	255,788	194,858	60,930
Restricted funds			
S.E.T – Personnel training	-	-	-
Total funds	<u>255,788</u>	<u>194,858</u>	<u>60,930</u>

The Army Catering Training Trust**Notes to the Accounts (continued)****For the Period 20 January 2022 to 31 July 2022****5 Fixed Assets**

		Computer Equipment £	Total £
Cost			
Brought forward		-	-
Additions		30,271	30,271
Disposals		(2,243)	(2,243)
		<hr/>	<hr/>
Total Cost		28,028	28,028
Brought forward		-	-
Eliminated on disposal		-	-
Charge for the year		8,842	8,842
		<hr/>	<hr/>
Total Depn		8,842	8,842
NBV 31 07 21	CB	<u>19,186</u>	<u>19,186</u>
NBV	BF	<u>-</u>	<u>-</u>