

**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**

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## **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.

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 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 1<sup>st</sup> 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 : .....  
 DocuSigned by:  
*Marcus R Appleton*  
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 Date : .....  
 12/13/2022  
 M R Appleton  
 Managing Trustee

Signed:.....  
 DocuSigned by:  
*Geoffrey Acott*  
 8G34F28135D8474.....  
 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.

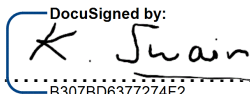
**Independent examiners' statement**

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

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

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

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	<b><u>146,194</u></b>
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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
<b>Total</b>	<b>10</b>

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

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

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

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

		<b>Computer Equipment £</b>	<b>Total £</b>
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>