

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

Building 3

Watchmoor Park

CAMBERLEY

Surrey

GU15 3YL

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

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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
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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.

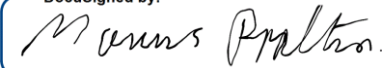
Opportunities for further development of qualifications and support will be reviewed following the trade review within the Chef CEG.


FUND DEFICIT

21. There is no fund deficit.

MAJOR RISK STATEMENT

22. Nil.

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

DocuSigned by:

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Signed:
28/09/2023
Date :
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.

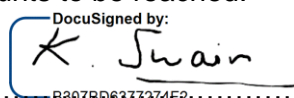
Independent examiners' statement

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 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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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

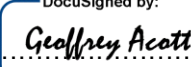
Statement of Financial Activities – Year ended 31 July 2023

			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	<u>364,088</u>
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	<u>350,091</u>
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		<u>881,967</u>	<u>867,970</u>

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>-</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>