

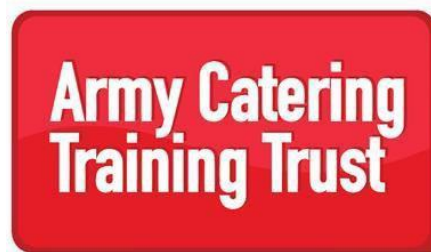
**THE ARMY CATERING TRAINING TRUST**

**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 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:

20/09/2024

 .....

.....

B307BD6377274F2...

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 2024**

			31/07/24	31/07/23
	Note	Restricted funds	Unrestricted funds	Total funds
		£	£	£
<b>Income from:</b>				
Bank deposit interest		-	25,780	25,780
DB Finance (AWBL)/FSSC		-	322,133	322,133
<b>Total Incoming Resources</b>		-	<b>347,913</b>	<b><u>347,913</u></b>
<b>Expenditure on:</b>				
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
<b>Total Resources Expended</b>		-	<b>344,552</b>	<b><u>344,552</u></b>
<b>Net Resources Received Before Transfers</b>		-	<b>3,361</b>	<b>13,997</b>
Transfer between funds		-	-	-
Net Resources Received		-	3,361	3,361
Balance 1 Aug 2023	4	-	881,967	881,967
Balance 31 July 2024	4	-	<b><u>885,327</u></b>	<b><u>881,967</u></b>

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

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

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

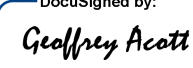
Managing Trustee

M R Appleton

Signed by:  
  
 20/09/2024  
 ED0B01D32A014BD...

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.

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

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

Administration	9	9
Key Skills Deliverer	1	1
<b>Total</b>	<b>10</b>	<b>10</b>

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

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

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

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

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