



Ministry  
of Defence

Army Secretariat  
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Ref: FOI2015/05850-75315

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E-mail address: [REDACTED]

28 July 2015

Dear [REDACTED]

Thank you for your email of 1 July 2015 requesting the following information:

- 1. Please, furnish copies of the Merseyside Army Cadet Force (MACF) audited annual accounts for the financial year 2014 to 2015 together with the auditor's report.*
- 2. Please, furnish a copy of the MACF's Value Added Tax registration certificate or certificate of exemption.*
- 3. Please, release accounts showing the funding from taxpayers that is subsidising the MACF Exercise Mersey Warrior.*
- 4. Please, release accounts showing the current financial loans to the MACF from the MoD or any other body funded by British taxpayers.*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000.

A search for the information has now been completed within the Ministry of Defence, and I can confirm that some information in scope of your request is held. In relation to point three, I can confirm that the North West Reserve Forces and Cadets Association (NW RFCA) have, in July 15 awarded a grant of £2,025 to MACF from Regionally Generated Income (RGI) in accordance with the MOD Guide to Income Generation. A copy of the detail account enquiry is enclosed.

In relation to point one, the information on the MACF and the NW RFCA is not being held on behalf of the Department, as it has no responsibility towards private funds raised by the Cadets.

Under Section 16 of the Act (Advice and Assistance) you may find it helpful to note that with regards to point two, as a Central Government Body, RFCAs (including Army Cadet Forces) do not reclaim VAT. Also in relation to point four, I can confirm that no loans have been taken by the MACF.

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1<sup>st</sup> Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail [CIO-FOI-IR@mod.uk](mailto:CIO-FOI-IR@mod.uk)). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <https://ico.org.uk>.

Yours sincerely,

Army Secretariat

**Detail Account Enquiry**

Printed On 29/07/2016  
 RFCA NW RFCA - Financial Year = 2015/16 - Funding Source Regionally Generated  
 Income - From NKA001 To NKA001

**NW RFCA**

Alexandra Court, 28 Alexandra Drive, Algburth, LIVERPOOL, Merseyside, L17 8YE  
 Tel: 0151 727 4552 Fax: 0151 727 8133  
 Email: admin@nwrfca.org.uk

Tns No	Fin. Year	Post Date	Run	Tns Date	Nom Jnl No.	Sales Invoice	Purchase Invoice	Works/Proc Order	Level 5 Code	Unit	Funding	Funding Sub	Asset	Debit	Credit Resource Manager	Contractor Name	Description
Nominal Account NKA001 - Office/General Administration 20848	2015/16	10/07/2015	98	09/07/2015			3152	NWP/RH/15/10090	Special Grants	MERSEYSIDE ARMY CADET FORCE	Regionally Generated Inco	ACF	NWME37ALT063	2,025.00		MERSEYSIDE ACF NON PUBLIC	EX WARRIOR