MIDDLE WALLOP OFFICERS MESS

England & Wales · Charity number 1128740

Details

Other names	MW OFFICERS MESS
Status	Registered
Legal form	Other
Registered	2009-03-23
Register	View on the Charity Commission register

Contact

Address	Army Aviation Centre Middle Wallop Stockbridge SO20 8DY
Phone	01264784164

Activities

Objects: THE PROMOTION OF THE EFFICIENCY OF THE ARMED FORCES OF THE CROWN BY THE PROVISION AND SUPPORT OF MESS, SOCIAL, SPORTING AND OTHER FACILITIES FOR THE EFFICIENCY AND WELL-BEING OF SERVICEMEN AND SERVICEWOMEN.

Activities: Several funded functions including Summer Ball, Winter Ball and several Dinner Nights.

Classification

- **How:** Provides Services
- **What:** Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£75,523	£78,287	-	-
2024-03-31	£91,471	£75,226	-	-
2023-03-31	£108,722	£124,707	-	-
2022-03-31	£108,721	£124,706	-	-
2021-03-31	£113,000	£82,000	-	-

Trustees

Name	Role	Appointed
MATTHEW HAMBLIN	Chair	2025-08-04
Martin Harrison		2026-05-01

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MIDDLE WALLOP OFFICERS MESS

England & Wales - Charity number 1128740

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: 2 (Trg) Regt AAC

Address: Middle Wallop, Hampshire, SO20 8DY

In Respect of the **Officers Mess** Fund/Charity

Charity Commission/Regulator registered number: 1128740

From the period 01 Apr 2024 to 31 Mar 2025.

Managing Trustee(s) during the period:

From	09 OCT 2023	to	31 MAR 2025	Name	Lt Col M Ricketts
From		to		Name	

Fund Manager(s) during the period:

From	01 NOV 2023	to	18 Nov 2024	Name	Maj Bosher
From	18 Nov 2024	to	31 Mar 2025	Name	Maj Archer

Internal Auditor(s) during the period:

From	31 JUL 2023	to	31 MAR 2024	Name	Mrs S Walker
From		To		Name	

Associate Auditor(s) during the period:

Associate Auditor	

Regimental Accountant(s) during the period:

From	19 FEB 2024	to	31 MAR 25	Name	SSgt F Nervais
From	20 Sep 2024	To	1 Oct 2024	Name	Sgt A Palin
From	9 Aug 2024	to	28 Aug 2024	Name	Sgt A Palin

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment	-	Straight Line over a period of 2 – 10 years.
Motor vehicles	-	Straight Line over a period of 2 – 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.

g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently, the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e., the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e., the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

~~2. Grants Made. (if total grants are over 5% of the charity's total expenditure).~~

~~The charity made the following grants/donations:~~

~~Grants to institutions~~

~~Name of institutions~~	~~Purpose~~	~~Total number of grants given~~	~~Total amount of grants paid~~
~~N/A~~			
~~Total grants to institutions~~		~~0~~	~~0.00~~

~~Grants to individuals~~

~~Purpose~~	~~Total number of grants given~~	~~Total amount of grants paid~~
~~N/A~~		
~~Total~~	~~0~~	~~0.00~~

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Balance b/f	988,907.15	0.00	988,907.15
Purchases	155,476.72	0.00	155,476.72
Sales & W/Os	0.00	0.00	0.00
Depreciation	5,214.99	0.00	5,214.99
Balance c/f	1,139,168.88	0.00	1,139,168.88

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	20,219.23
Add additions to investments at cost (investments purchased)	-
Less disposals at carrying value (investments sold)	-
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	105.31
Carrying value (market value) at end of year	20,113.92

Breakdown of Market Values at

Year End

	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	-	-	-	-	-
Investments listed on a recognised stock exchange	20,113.92	-	-	20,113.92	-
Investments held in unit trusts or other collective investment schemes	-	-	-	-	-
Investments in subsidiary or connected undertakings and companies	-	-	-	-	-
Securities not listed on a recognised Stock Exchange	-	-	-	-	-
Cash held as part of the investment portfolio	-	-	-	-	-
Other investments	-	-	-	-	-
Total	20,113.92	-	-	20,113.92	-

6. List of Debtors

Debtor	Date of Debt	Amount
SEE ATTACHED LIST	< 3 MONTHS	£3,215.88
	>3 MONTHS	£2,286.26
	Total	£5502.14

* There are no amounts falling due after more than one year (delete as appropriate).

~~7. List of Creditors~~

~~Creditor~~	~~Date of Credit~~	~~Amount~~
I&E	Mar 25	£7.35
Lt Col Birkett 90 Day Creditor		£3.72
Lt Col Newcourt 90 Day Creditor		£12.50
OM Main Ins	Mar 25	£2000.00
	~~Total~~	£2023.57

* There are no amounts falling due after more than one year (delete as appropriate).

~~8. Paid Employees~~

	~~This year £~~	~~Last year £~~
~~Gross wages paid~~		
~~Employer's National Insurance paid~~		
~~Pension Contributions paid~~		
~~Total staff costs~~	~~0.00~~	~~0.00~~

~~Give the number of employees who were engaged in each of the following activities:~~

	~~This year~~	~~Last year~~
~~Costs of generating funds~~		
~~Charitable activities~~		
~~Other~~		
~~Total~~	~~0.00~~	~~0.00~~

~~No individual employee received a salary of over £60000.00~~

~~9. Governance Costs~~

	~~This year £~~	~~Last year £~~
~~Audit or independent examination fee~~	~~N/A~~	~~N/A~~

10. Restricted/Endowment Funds - **See SOFA Report as at 31 Mar 2025**

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Restricted Accounts	**Purpose of the Fund**
R001 - Entertainments	To transfer income from the I&E into the Fund for use specifically for entertainments.
R002 - Summer Ball	To transfer income from the I&E into the Fund for use specifically for the Summer Ball.
R003 - Christmas Ball	To transfer income from the I&E into the Fund for use specifically for the Christmas Ball.

R004 - SLIM Fund	To be used to benefit the Single-Living-In members of the Mess.
R005 - Silver Fund	To provide funding for the upkeep & purchase of Mess Silverware.
R022 - 2 AAC Presentations	To enable the purchase of Presentations for Mess members leaving on assignment or on Termination of their service.
R023 - Dinner Nights	Annual Dinner Nights held by the Mess. Costs to be borne by all attendees.
R025 - Coffee Fund (Beverage LI&LO)	To monitor coffee expenditure against coffee subs

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

NIL

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

A. Debtor's list is showing a value of £5,502.14.

B. Property Depreciation has been conducted for £ 5,214.99and both Paxton and the Property book are showing the same figures.

C. The mess investment fund B300 (Investec Wealth & Investment) has a value income of £105.31. From £20,219.23 to £20,113.92 this fiscal year, with dividend payments of £894.35 across the 4 quarters.

D. The current bank balance as of 31 Mar is £59,918.81, however the liquidity state is £ 67,147.82 net working capital.

E. Although not asked I can confirm all required licences are in place and paid up to date (TV renewal – Feb 25, Insurance - renewal May 24 & PPL/PRS – Renewal Jan 25).

F. Christmas Ball went into minus and funds had to be corrected, this was done after the end of year report was printed.

Date: 16 Jul 25

Signature

Name MAJ R ARCHER

Fund Manager (Regimental

Unit: 2 (Trg) Regt AAC

Address: Middle Wallop, Hampshire, SO20 8DY

Charity name and Charity Commission/Regulator registered number: **Officers Mess** _ 1128740

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Constitution and Charter dated 30 Apr 18.

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	On appointment of Commanding Officer

Trustee induction and training	To fully familiarise themselves with the workings of the charity, prior to taking up the appointment of Managing Trustee, the individual is to: (1) Study the charity's governing document to learn about its purposes and administrative procedures. (2) Check the details of the charity's property, investments, and income. (3) Study recent accounts and minutes of meetings to learn about the charity's finances and policies.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	Social and residential activities.
Summary of main achievements of the Charity during the year	As above

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	The overall financial position is sound. The principal sources of income are subscriptions and bar profit.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The Fund should maintain a bank balance of at least £1,000.

Investments selection policy and performance of those investments.	Independent Stockbroker employed. There has been a gain in the market value of investments this financial year, also still receiving an investment income every quarter.

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col M Ricketts

Serious Incidents	None.

Public Benefit Statement	This fund provides public benefit by assisting service personnel to perform their roles more effectively within the Armed Forces of the Crown. It does this by a. Providing and supporting social activities. b. Providing and supporting sporting and adventure training activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence, character, spirit and attitude; and morale**. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities, the charity should undertake.)

Additional comments (include any declarations which were not correct (Pg. 12/13)):

Signature

Name LT COL M RICKETTS

Date: 2/12/25

Appointment Commanding Officer

Internal Auditor's/Audit Board Report

1. *I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my internal audit.

2. *I certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below I am satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/~~our~~ observations *I am/~~we are~~ satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I have stamped and signed the original books of account and the original records I/~~we~~ have checked. All vouchers relating to this account period have been cancelled.

5. *I have made the following observations whilst carrying out the internal audit:

- Investment loss of £105.31
- GPF under expenditure of £12,314.02
- Debtors – Extremely High. >90 day debtors to be cleared ASAP.
- Ball Fund – This is a restricted fund and should never be in the Red. Amend ASAP

Signature _____

Name S Walker

Date: 28/11/25

Appointment RAO AACN

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

a. Examine the accounts (under section 43(3)(a) of the Act).

b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).

c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

a. Which gives me reasonable cause to believe that in any material respect the requirements:

(1) To keep accounting records in accordance with section 41 of the 1993 Act:

(2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

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

* Delete as applicable.

Statement of Financial Activities as at 31/03/2025

Paxton+

Printed: 31/03/2025

2 TRG REGT AAC **OFFICER's MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	49.33
Activities for Generating Funds	5,981.64	0.00	0.00	5,981.64	4,798.40
Investment Income	1,040.21	0.00	0.00	1,040.21	894.35
Income Resources from Charitable Activities	53,067.53	15,433.66	0.00	68,501.19	85,728.93
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**60,089.38**	**15,433.66**	**0.00**	**75,523.04**	**91,471.01**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	32,341.47	30,147.98	0.00	62,489.45	59,705.50
Governance Costs	1,824.85	363.70	0.00	2,188.55	732.64
Grants and Donations	164.75	0.00	0.00	164.75	686.12
Other Costs	13,444.29	0.00	0.00	13,444.29	14,102.16
Total Resources Expended	**47,775.36**	**30,511.68**	**0.00**	**78,287.04**	**75,226.42**
Net Incoming/Outgoing Resources Before Transfers	**12,314.02**	**-15,078.02**	**0.00**	**-2,764.00**	**16,244.59**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**12,314.02**	**-15,078.02**	**0.00**	**-2,764.00**	**16,244.59**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	155,476.72	0.00	0.00	155,476.72	0.00
Unrealised Gains/Losses on investment assets	-105.31	0.00	0.00	-105.31	26.46
Net Movement in Funds	**167,685.43**	**-15,078.02**	**0.00**	**152,607.41**	**16,271.05**
Reconciliation of Funds					
Total funds brought forward from previous year	**1,058,745.19**	**11,327.58**	**0.00**	**1,070,072.77**	
Total funds carried forward	**1,226,430.62**	**-3,750.44**	**0.00**	**1,222,680.18**	

MIDDLE WALLOP OFFICERS MESS

England & Wales - Charity number 1128740

Accounts

Multiple Choice Questions

1. Which of the following is not a characteristic of a partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Unlimited liability for all partners
   d. Partnership agreement

2. Which of the following is not a characteristic of a corporation?
   a. Limited liability for all shareholders
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

3. Which of the following is not a characteristic of a sole proprietorship?
   a. Limited liability for the owner
   b. Owner's personal assets are at risk
   c. Owner's personal income is taxed
   d. Unlimited life

4. Which of the following is not a characteristic of a limited liability company?
   a. Limited liability for all members
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

5. Which of the following is not a characteristic of a limited partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

6. Which of the following is not a characteristic of a general partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

7. Which of the following is not a characteristic of a limited liability partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

8. Which of the following is not a characteristic of a joint venture?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

9. Which of the following is not a characteristic of a cooperative?
   a. Limited liability for all members
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

10. Which of the following is not a characteristic of a nonprofit organization?
    a. Limited liability for all members
    b. Mutual agency
    c. Separate legal entity
    d. Unlimited life

Short Answer Questions

1. What is the difference between a partnership and a corporation?
2. What is the difference between a sole proprietorship and a limited liability company?
3. What is the difference between a limited partnership and a general partnership?
4. What is the difference between a limited liability partnership and a joint venture?
5. What is the difference between a cooperative and a nonprofit organization?

Essay Questions

1. Discuss the advantages and disadvantages of forming a partnership.
2. Discuss the advantages and disadvantages of forming a corporation.
3. Discuss the advantages and disadvantages of forming a sole proprietorship.
4. Discuss the advantages and disadvantages of forming a limited liability company.
5. Discuss the advantages and disadvantages of forming a limited partnership.

Problem Questions

1. A partnership has two partners, A and B. A contributes $10,000 and B contributes $20,000. The partnership agreement provides that profits and losses are shared equally. The partnership has a profit of $30,000. How much does each partner receive?
2. A corporation has 100 shares of stock outstanding. A shareholder owns 10 shares. The corporation has a profit of $100,000. How much does the shareholder receive?
3. A sole proprietorship has a profit of $50,000. The owner's personal income tax rate is 25%. How much income tax does the owner pay?
4. A limited liability company has two members, A and B. A contributes $10,000 and B contributes $20,000. The operating agreement provides that profits and losses are shared equally. The company has a profit of $30,000. How much does each member receive?
5. A limited partnership has two partners, A and B. A contributes $10,000 and B contributes $20,000. The partnership agreement provides that profits and losses are shared equally. The partnership has a profit of $30,000. How much does each partner receive?

Answers

Multiple Choice Questions

1. a
2. b
3. a
4. b
5. b
6. a
7. a
8. a
9. a
10. a

Short Answer Questions

1. A partnership is a business entity owned by two or more partners. A corporation is a separate legal entity owned by shareholders.
2. A sole proprietorship is a business owned by one person. A limited liability company is a business entity owned by members.
3. A limited partnership has at least one general partner and one limited partner. A general partnership has all general partners.
4. A limited liability partnership is a partnership in which all partners have limited liability. A joint venture is a business entity owned by two or more parties.
5. A cooperative is a business owned by its members. A nonprofit organization is a business that does not distribute profits to its members.

Essay Questions

1. Advantages of forming a partnership include: ease of formation, flexibility, and pass-through taxation. Disadvantages include: unlimited liability, mutual agency, and limited life.
2. Advantages of forming a corporation include: limited liability, separate legal entity, and unlimited life. Disadvantages include: double taxation, complexity, and cost.
3. Advantages of forming a sole proprietorship include: ease of formation, flexibility, and pass-through taxation. Disadvantages include: unlimited liability, owner's personal assets are at risk, and owner's personal income is taxed.
4. Advantages of forming a limited liability company include: limited liability, flexibility, and pass-through taxation. Disadvantages include: complexity, cost, and limited life.
5. Advantages of forming a limited partnership include: limited liability for limited partners, flexibility, and pass-through taxation. Disadvantages include: unlimited liability for general partners, complexity, and cost.

Problem Questions

1. A receives $15,000 and B receives $15,000.
2. The shareholder receives $100,000 / 100 = $1,000.
3. The owner pays $50,000 x 25% = $12,500 in income tax.
4. A receives $15,000 and B receives $15,000.
5. A receives $15,000 and B receives $15,000.

Multiple Choice Questions

1. Which of the following is not a characteristic of a partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Unlimited liability for all partners
   d. Partnership agreement

2. Which of the following is not a characteristic of a corporation?
   a. Limited liability for all shareholders
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

3. Which of the following is not a characteristic of a sole proprietorship?
   a. Limited liability for the owner
   b. Owner's personal assets are at risk
   c. Owner's personal income is taxed
   d. Unlimited life

4. Which of the following is not a characteristic of a limited liability company?
   a. Limited liability for all members
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

5. Which of the following is not a characteristic of a limited partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

6. Which of the following is not a characteristic of a general partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

7. Which of the following is not a characteristic of a limited liability partnership?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

8. Which of the following is not a characteristic of a joint venture?
   a. Limited liability for all partners
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

9. Which of the following is not a characteristic of a cooperative?
   a. Limited liability for all members
   b. Mutual agency
   c. Separate legal entity
   d. Unlimited life

10. Which of the following is not a characteristic of a nonprofit organization?
    a. Limited liability for all members
    b. Mutual agency
    c. Separate legal entity
    d. Unlimited life

Short Answer Questions

1. What is the difference between a partnership and a corporation?
2. What is the difference between a sole proprietorship and a limited liability company?
3. What is the difference between a limited partnership and a general partnership?
4. What is the difference between a limited liability partnership and a joint venture?
5. What is the difference between a cooperative and a nonprofit organization?

Essay Questions

1. Discuss the advantages and disadvantages of forming a partnership.
2. Discuss the advantages and disadvantages of forming a corporation.
3. Discuss the advantages and disadvantages of forming a sole proprietorship.
4. Discuss the advantages and disadvantages of forming a limited liability company.
5. Discuss the advantages and disadvantages of forming a limited partnership.

Problem Questions

1. A partnership has two partners, A and B. A contributes $10,000 and B contributes $20,000. The partnership agreement provides that profits and losses are shared equally. The partnership has a profit of $30,000. How much does each partner receive?
2. A corporation has 100 shares of stock outstanding. A shareholder owns 10 shares. The corporation has a profit of $100,000. How much does the shareholder receive?
3. A sole proprietorship has a profit of $50,000. The owner's personal income tax rate is 25%. How much income tax does the owner pay?
4. A limited liability company has two members, A and B. A contributes $10,000 and B contributes $20,000. The operating agreement provides that profits and losses are shared equally. The company has a profit of $30,000. How much does each member receive?
5. A limited partnership has two partners, A and B. A contributes $10,000 and B contributes $20,000. The partnership agreement provides that profits and losses are shared equally. The partnership has a profit of $30,000. How much does each partner receive?

Answers

Multiple Choice Questions

1. a
2. b
3. a
4. b
5. b
6. a
7. a
8. a
9. a
10. a

Short Answer Questions

1. A partnership is a business entity owned by two or more partners. A corporation is a separate legal entity owned by shareholders.
2. A sole proprietorship is a business owned by one person. A limited liability company is a business entity owned by members.
3. A limited partnership has at least one general partner and one limited partner. A general partnership has all general partners.
4. A limited liability partnership is a partnership in which all partners have limited liability. A joint venture is a business entity owned by two or more parties.
5. A cooperative is a business owned by its members. A nonprofit organization is a business that does not distribute profits to its members.

Essay Questions

1. Advantages of forming a partnership include: ease of formation, flexibility, and pass-through taxation. Disadvantages include: unlimited liability, mutual agency, and limited life.
2. Advantages of forming a corporation include: limited liability, separate legal entity, and unlimited life. Disadvantages include: double taxation, complexity, and cost.
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Problem Questions

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4. A receives $15,000 and B receives $15,000.
5. A receives $15,000 and B receives $15,000.

MIDDLE WALLOP OFFICERS MESS

England & Wales - Charity number 1128740

Accounts

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

Army Form N1514
(Rev 11/09)

Unit: 2 (Trg) Regt AAC

Address: Middle Wallop, Hampshire, SO20 8DY

In Respect of the **Officers Mess** Fund/Charity

Charity Commission/Regulator registered number: 1128740

From the period 01 Apr 2021 to 31 Mar 2022.

Managing Trustee(s) during the period:

From	01 Apr 2021	to	09 Aug 2021	Name	Lt Col H Law
From	09 Aug 2021	to	31 Mar 2022	Name	Lt Col R Green

Fund Manager(s) during the period:

From	01 Apr 2021	to	31 Mar 22	Name	Capt Clifford

Internal Auditor(s) during the period:

From	01 Apr 2021	to	31 Mar 2022	Name	Mrs L Pankhurst

Associate Auditor(s) during the period:

Associate Auditor	

Regimental Accountant(s) during the period:

From	01 Apr 2021	to	04 Jan 2022	Name	SSgt K V Tinitali
From	04 Jan 2022	to	31 Mar 2022	Name	SSgt M Croft

Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp)

b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.

c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.

d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.

e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.

f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:

Furniture, fixtures and equipment - Straight Line over a period of 2 – 10 years.
Motor vehicles - Straight Line over a period of 2 – 10 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.

g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).

h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.

i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently, the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known, and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e., the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e., the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

~~2. Grants Made. (if total grants are over 5% of the charity's total expenditure).~~

~~The charity made the following grants/donations:~~

~~Grants to institutions~~

~~Name of institutions~~	~~Purpose~~	~~Total number of grants given~~	~~Total amount of grants paid~~
~~N/A~~			
	~~Total grants to institutions~~	~~0~~	~~0.00~~

~~Grants to individuals~~

~~Purpose~~	~~Total number of grants given~~	~~Total amount of grants paid~~
~~N/A~~		
~~Total~~	~~0~~	~~0.00~~

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	52,231.78	0.00	52,231.78
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	839.70	0.00	839.70
Balance c/f	1,030,632.01	0.00	1,030,632.01

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	22,086.00
Add additions to investments at cost (investments purchased)	-
Less disposals at carrying value (investments sold)	-
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	941.94
Carrying value (market value) at end of year	23,027.94

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	-	-	-	-	-
Investments listed on a recognised stock exchange	23,027.94	-	-	23,027.94	826.21
Investments held in unit trusts or other collective investment schemes	-	-	-	-	-
Investments in subsidiary or connected undertakings and companies	-	-	-	-	-
Securities not listed on a recognised Stock Exchange	-	-	-	-	-
Cash held as part of the investment portfolio	-	-	-	-	-
Other investments	-	-	-	-	-
Total	-	-	-	23,027.94	826.21

6. List of Debtors

Debtor	Date of Debt	Amount
SEE ATTACHED LIST	< 3 MONTHS	£3,085.63
	Total	£3,085.63

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
NIL		
	Total	£0.00

* There are no amounts falling due after more than one year (delete as appropriate).

~~8. Paid Employees~~

	~~This year £~~	~~Last year £~~
~~Gross wages paid~~		
~~Employer's National Insurance paid~~		
~~Pension Contributions paid~~		
~~Total staff costs~~	~~0.00~~	~~0.00~~

~~Give the number of employees who were engaged in each of the following activities.~~

	~~This year~~	~~Last year~~
~~Costs of generating funds~~		
~~Charitable activities~~		
~~Other~~		
~~Total~~	~~0.00~~	~~0.00~~

~~No individual employee received a salary of over £60000.00~~

~~9. Governance Costs~~

	~~This year £~~	~~Last year £~~
~~Audit or independent examination fee~~	~~N/A~~	~~N/A~~

10. Restricted/Endowment Funds - **See SOFA Report as at 31 Mar 2022**

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Restricted Accounts	**Purpose of the Fund**
R001 - Entertainments	To transfer income from the I&E into the Fund for use specifically for entertainments.
R002 - Summer Ball	To transfer income from the I&E into the Fund for use specifically for the Summer Ball.
R003 - Christmas Ball	To transfer income from the I&E into the Fund for use specifically for the Christmas Ball
R004 - SLIM Fund	To be used to benefit the Single-Living-In members of the Mess.
R005 - Silver Fund	To provide funding for the upkeep & purchase of Mess Silverware.

R010 - Laundry Fund	To provide an account for laundry costs and washing machine hire.
R017 - 7 Regt AAC Dinner Night	Fund created to offset the costs of leaving function.
R021 - Mess Improvements	To be used specifically for mess improvements.
R022 - 2 AAC Presentations	To enable the purchase of Presentations for Mess members leaving on assignment or on Termination of their service.
R023 - Dinner Nights	Annual Dinner Nights held by the Mess. Costs to be borne by all attendees.
R024 - Families Day	For the good and benefit of all families and dependants' children within the community for social and recreation activities for the family's day.
R025 - Coffee Fund (Beverage LI&LO)	To monitor coffee expenditure against coffee subs

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

NIL

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct, they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

A. The HOTO of the fund has been unable to take place in the last 12 months, due to the Operational commitments to the Regt & COVID 19 restrictions. The SFM made the decision to keep continuity to the fund and notes the need for fund handover at the earliest opportunity.

B. Debtor's list is showing a value of £3,085.63. However, these have all been cleared but payment not shown until the Mar I&E report is produced by Sodexo, due 4 Apr.

C. In Jun 21 the mess had all property revalued for insurance purposes. There as a significant increase in value and a property value gain of £977,976.34. Bringing the total capital property to £1,030,632.01, mess insurance has been updated to reflex this increase.

D. Property Depreciation has been conducted for £839.70 and both Paxton and the Property book are showing the same figures.

E. The mess investment fund B300 (Investec Wealth & Investment) has a value gain of £941.94. From £22,086.00 to £23,027.94 this fiscal year, with dividend payments of £826.21 across the 4 quarters.

F. Although the worth of the fund has increased £962,933.21 (£137,474.76 to £1,100,407.97) if you deduct the new property figure the actual worth of the fund has decrease this fiscal year. The value £15,043.13 has happened as the COVID restricted are suppressed / lifted more functions and mess events have taken place. This is not a significant decrease and part of the financial planned for the year. This will be continued to be monitored or avoid any unnecessary / unplanned decrease in fund worth.

G. The current bank balance as of 31 Mar is £43,662.39, however the liquidity state is £19,526.25 net working capital.

H. Although not asked I can confirm all require licences are in place and paid up to date (TV renewal – Feb 23, Insurance - renewal May 22 & PPL/PRS – Renewal Jan 23).

Date: 23 MAY 22

Signature

Name CAPT CLIFFORD

Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit: 2 (Trg) Regt AAC

Address: Middle Wallop, Hampshire, SO20 8DY

Charity name and Charity Commission/Regulator registered number: **Officers Mess** _ 1128740

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Constitution and Charter dated 30 Apr 18.

Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	On appointment of Commanding Officer

Trustee induction and training	To fully familiarise themselves with the workings of the charity, prior to taking up the appointment of Managing Trustee, the individual is to: (1) Study the charity's governing document to learn about its purposes and administrative procedures. (2) Check the details of the charity's property, investments, and income. (3) Study recent accounts and minutes of meetings to learn about the charity's finances and policies.

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	Social and residential activities.
Summary of main achievements of the Charity during the year	As above

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	The overall financial position is sound. The principal sources of income are subscriptions and bar profit.

The Managing Trustee should give in their report a description of the following policies:

a. For the selection of investments for the charity.
b. For determining the level of income reserves held, stating and explaining the level of reserves held.
c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The Fund should maintain a bank balance of at least £500.

Investments selection policy and performance of those investments.	Independent Stockbroker employed. There has been a gain in the market value of investments this financial year, also still receiving an investment income every quarter.

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col H Law & Lt Col R Green

Serious Incidents	None.

Public Benefit Statement	This fund provides public benefit by assisting service personnel to perform their roles more effectively within the Armed Forces of the Crown. It does this by a. Providing and supporting social activities. b. Providing and supporting sporting and adventure training activities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining *teamwork; skills; fitness; confidence, character, spirit and attitude; and morale**. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. (I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities, the charity should undertake.)

Additional comments (include any declarations which were not correct (Pg. 12/13)):

Signature _____

Name LT COL R GREEN

Date: 10/6/22

Appointment Commanding Officer

Internal Auditor's/Audit Board Report

1. *I/~~We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.

2. *I/~~We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.

3. Subject to the observations given below I am/~~we are~~* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.

4. *I/~~We~~ have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.

5. *I/~~We~~ have made the following observations whilst carrying out the internal audit:

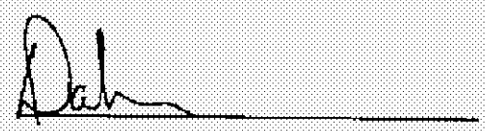
A. Previous observations *have/~~have not~~ been actioned (list those observations outstanding).

B. The fund has not been handed over during this financial period, comments have been made by the Fund manager and am in agreement.

C. Noting the fund managers comments that a property depreciation exercise did take place during this financial year, the figure appears low however takes into account that heritage items, such as silver should not depreciate.

D. Now that COVID restrictions have been lifted the fund manager is moving forward with the agreed financial plan and as such events and enrichment activities are taking place again.

E. The matter of long-standing aged debtors has been aggressively tackled during this year resulting in a far lower burden on the mess members

Signature 

Name LISA PANKHURST

Date: 07 JUN 22

Appointment RAO

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

a. Examine the accounts (under section 43(3)(a) of the Act).

b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).

c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

a. Which gives me reasonable cause to believe that in any material respect the requirements:

(1) To keep accounting records in accordance with section 41 of the 1993 Act:

(2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

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

* Delete as applicable.

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

Nil

Comd/SO2 SPS Comments – 2 AAC (Offrs' Mess)

1. The fund is charity registered (1128740). I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. The operation and structure of the Charity is understood.
3. In the compilation of this Report, I have referred to the unit's annual G1A Report.
4. I have examined the PAXTON/AB 397 balances at the end of the Audit Period.
5. During the unit's annual assurance visit an appropriate level of sampling was conducted on all accounting records and subsidiary books.
6. The Final Accounts, and G1A report, have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the charity operates.
7. The Fund operates on the accrual's basis conforming with s.42(1).
8. The accounting policies are consistent in application and appropriate to the activities of the Charity.
9. There has been no event that has had an adverse impact on the worth of the charity subsequent to this Report. No Restricted Funds are Overspent.
10. This check is not applicable to this Fund.
11. Nothing further to report.
12. There has been no deliberate act of misconduct in the administration of the charity.
13. The Fund Managers and Internal Auditors comments are noted.

No further comments

Independent Examiner's Signature _____

Name Maj R Ayre

Date: 15/11/22

Appointment SO2 SPS HQ 11 SFA BDE AND HQ SE

Statement of Financial Activities as at 31/03/2022

Paxton+

Printed: 31/03/2022

2 TRG REGT AAC **OFFICER's MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	72.62	36,101.60	0.00	36,174.22	65,186.92
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	829.71	0.00	0.00	829.71	9,748.45
Income Resources from Charitable Activities	45,097.95	26,619.70	0.00	71,717.65	37,440.05
Other Incoming Resources	0.00	0.00	0.00	0.00	1,020.00
Total Incoming Resources	**46,000.28**	**62,721.30**	**0.00**	**108,721.58**	**113,395.42**
Resources Expended Cost of Generating Funds					
Investment Management Costs	149.92	0.00	0.00	149.92	13.94
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	38,676.10	40,279.42	0.00	78,955.52	28,015.94
Governance Costs	673.22	0.00	0.00	673.22	10.81
Grants and Donations	0.00	30,011.43	0.00	30,011.43	39,143.58
Other Costs	12,221.33	2,695.23	0.00	14,916.56	14,462.39
Total Resources Expended	**51,720.57**	**72,986.08**	**0.00**	**124,706.65**	**81,646.66**
Net Incoming/Outgoing Resources Before Transfers	**-5,720.29**	**-10,264.78**	**0.00**	**-15,985.07**	**31,748.76**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**-5,720.29**	**-10,264.78**	**0.00**	**-15,985.07**	**31,748.76**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	977,976.34	0.00	0.00	977,976.34	0.00
Unrealised Gains/Losses on investment assets	941.94	0.00	0.00	941.94	2,005.00
Net Movement in Funds	**973,197.99**	**-10,264.78**	**0.00**	**962,933.21**	**33,753.76**
Reconciliation of Funds					
Total funds brought forward from previous year	**103,073.84**	**34,400.92**	**0.00**	**137,474.76**	
Total funds carried forward	**1,076,271.83**	**24,136.14**	**0.00**	**1,100,407.97**	

2 TRG REGT AAC **OFFICER's MESS**

March 2022

End of last year		Balance	
	Fixed Assets		
52,231.78	Property	1,030,632.01	
22,086.00	Investments	23,027.94	
74,317.78	Total Fixed Assets		1,053,659.95
	Current Assets		
67,549.15	Current Bank Account	43,662.39	
1,107.83	Debtors	3,085.63	
68,656.98	Total Current Assets		46,748.02
142,974.76	Total Assets		1,100,407.97
	Liabilities		
5,500.00	Creditors	0.00	
0.00	VAT payable	0.00	
(5,500.00)	Total Liabilities		0.00
137,474.76	Total Assets Minus Liabilities		1,100,407.97
	Total Funds		
34,400.92	Total Restricted Funds	24,136.14	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
103,073.84	Accumulated Trading & GPF	1,076,271.83	
137,474.76	Total Funds		1,100,407.97

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
3,000.00	Entertainments	2,031.48	
9,413.66	Summer Ball	0.00	
6,000.00	Christmas Ball	0.00	
654.40	SLIM Fund	14.95	
952.65	Silver Fund	2,852.00	
51.80	Laundry Fund	833.20	
700.00	7 Regt AAC Dinner Night	700.00	
13,628.41	Mess Improvements	7,907.91	
0.00	2AAC Presentations	496.60	
0.00	Dinner Nights	6,800.00	
0.00	Families Day	2,500.00	
0.00	Coffee Fund(Beverage Ll&LO)	0.00	
34,400.92			24,136.14
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
4,968.25	General Purpose Fund surplus	973,197.99	
4,968.25	Trading & GPF surplus		973,197.99
98,105.59	Balance at last balance sheet		103,073.84
103,073.84	Accumulated Trading & GPF		1,076,271.83
137,474.76	Grand total		1,100,407.97

Signature of A/C Holder/Fund Manager

Date 23 MAY 22

Signature of Managing Trustee

10/6/22

DESIGN 2

March 2022

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 Donation	-5,707.40		72.62	
G049 Shadow Code - V / Income	0.00		0.00	
		-5,707.40		72.62
Activities for Generating Funds				
		0.00		0.00
Investment Income				
G125 Bank Interest	0.00		3.50	
G126 Investment Income	211.09		826.21	
G127 Beverage Charge Live In - DNU	-506.00		0.00	
G128 Beverage Charge Live Out - DNU	-659.00		0.00	
G129 Vistor Short Stay Income - DNU	-4,152.34		0.00	
G130 High Tea & Beverage - DNU	0.00		0.00	
		-5,106.25		829.71
Income Resources from Charitable Activiti				
Trading Income	0.00		0.00	
G150 Subscriptions	1,903.09		26,255.26	
G151 Bar Profit	173.00		2,649.65	
G154 Laundry Income	0.00		474.98	
G157 Return of Unspent Funds	216.25		2,870.33	
G158 Beverage Charge Live In	506.00		506.00	
G159 Beverage Charge Live Out	659.00		659.00	
G200 Summer Ball Income	6,750.00		6,750.00	
G201 Christmas Ball Income	0.00		0.00	
G202 Function Income	293.30		293.30	
G203 Mess Improvments Income	0.00		0.00	
G204 Vistor Short Stay Income	4,639.43		4,639.43	
G205 High Tea & Beverage	0.00		0.00	
G299 Shadow Code - C / Activities	0.00		0.00	
		15,140.07		45,097.95
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
G300 Insurance Claims	0.00		0.00	
G399 Shadow Code - Other	0.00		0.00	
		0.00		0.00
Internal Transfers In				
G400 Transfers In	0.00		0.00	
		0.00		0.00
Gains on Revaluation of Fixed Assets				
G450 Property Gain	4,736.41		977,976.34	

End of last year Balance

Date 10/6/22

	Turnover this month		Turnover year to date	
		4,736.41		977,976.34
Unrealised Gains on Investment Assets				
G460 Investment Gain	941.94		941.94	
		941.94		941.94
GPF Total Income		10,004.77		1,024,918.56

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
G500 Bank Charges	0.00		149.92	
		0.00		149.92
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
G600 Function Grants	-17,780.98		0.00	
G602 Mess Meeting Drinks	0.00		249.89	
G604 Property Repairs	0.00		20.00	
G605 Wine Expenditure	0.00		132.75	
G606 Function Refund	0.00		0.00	
G609 PMC Chit - DNU	-273.41		0.00	
G610 Expendable Property	5,049.68		313.27	
G611 Mess Improvements	11,609.79		11,609.79	
G701 Summer Ball	7,807.39		7,807.39	
G702 Christmas Ball	4,002.79		4,002.79	
G703 Livers-In Functions	345.60		345.60	
G704 Staff Drinks	1,270.00		1,270.00	
G705 Officers to Seniors	1,000.00		1,000.00	
G706 Dinner Nights	2,276.82		2,276.82	
G707 Families Day	9,647.80		9,647.80	
G749 Shadow Code - C / Activities	0.00		0.00	
		24,955.48		38,676.10
Governance Costs				
G750 Postage & Stationery	0.00		0.00	
G751 Insurance Costs	673.22		673.22	
		673.22		673.22
Grants and Donations				
G770 Mess Improvements - DNU	-4,837.00		0.00	
G771 Grants	-14,136.82		0.00	
G780 Flowers	0.00		0.00	
G781 Presentations	0.00		0.00	
G782 High Tea & Bev - DNU	-1,128.00		0.00	
G784 Beverage Charge - DNU	-858.99		0.00	
G785 Labour - DNU	-89.62		0.00	
G799 Shadow Code - G / Donation	0.00		0.00	
		-21,050.43		0.00
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 Expendable Property - DNU	-235.76		0.00	
G801 Insurance Costs - DNU	-673.22		0.00	
G802 TV Licence	0.00		159.00	

		Turnover this month		Turnover year to date	
G803	Mess Maintenance	0.00		594.11	
G804	Framing	0.00		0.00	
G805	BT Broadband/Line Rental	55.07		1,139.96	
G806	PRS / PPL Licence	0.00		158.88	
G807	Bar/Catering Sundries	53.00		884.87	
G808	Newspapers & Magazines	210.75		3,333.05	
G809	Mess Guests	0.00		0.00	
G811	Laundry	196.80		849.00	
G813	Property Depreciation	839.70		839.70	
G814	Property Write Off	0.00		0.00	
G815	Mess Bill Write Off	66.80		1,281.90	
G817	Coffee Machine Hire	301.60		666.71	
G818	PMC Chit	327.16		327.16	
G819	High Tea & Bev	1,128.00		1,128.00	
G820	Beverage Charge	858.99		858.99	
G899	Shadow Code - Other	0.00		0.00	
			3,128.89		12,221.33
Internal Transfers Out					
G900	Transfers Out	0.00		0.00	
			0.00		0.00
Unrealised Losses on Investments					
G950	Investment Loss	0.00		0.00	
			0.00		0.00
GPF Total Expenditure			7,707.16		51,720.57
GPF Income Over Expenditure			2,297.61		973,197.99

	Turnover this month	Turnover year to date
Trading Account Analysis		
Trading Expenditure		
Trading Income		
Income Over Expenditure	0.00	0.00
Non Primary Purpose Trading Analysis		
Trading Expenditure		
Trading Income		
Income Over Expenditure	0.00	0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R001 Entertainments	0.00		2,000.00	
R002 Summer Ball	0.00		4,579.72	
R003 Christmas Ball	0.00		1,000.00	
R004 SLIM Fund	0.00		345.60	
R005 Silver Fund	0.00		1,899.35	
R010 Laundry Fund	0.00		330.60	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		16,412.83	
R022 2AAC Presentations	0.00		52.00	
R023 Dinner Nights	0.00		6,800.00	
R024 Famillies Day	0.00		2,500.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		35,920.10
Activities for Generating Funds				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Investment Income				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		9,950.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	135.00		2,230.20	

		Turnover this month		Turnover year to date	
R017	7 Regt AAC Dinner Night	0.00		0.00	
R021	Mess Improvements	7,100.00		7,100.00	
R022	2AAC Presentations	0.00		480.00	
R023	Dinner Nights	0.00		0.00	
R024	Famillies Day	0.00		0.00	
R025	Coffee Fund(Beverage I.I&I.O)	549.00		4,963.50	
			7,784.00		24,723.70
Other Incoming Resources					
R001	Entertainments	0.00		0.00	
R002	Summer Ball	0.00		0.00	
R003	Christmas Ball	0.00		0.00	
R004	SLIM Fund	0.00		0.00	
R005	Silver Fund	0.00		0.00	
R010	Laundry Fund	0.00		0.00	
R017	7 Regt AAC Dinner Night	0.00		0.00	
R021	Mess Improvements	0.00		0.00	
R022	2AAC Presentations	0.00		0.00	
R023	Dinner Nights	0.00		0.00	
R024	Famillies Day	0.00		0.00	
R025	Coffee Fund(Beverage I.I&I.O)	0.00		0.00	
			0.00		0.00
Total Income excluding transfers			7,784.00		60,643.80

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Charitable Activities				
R001 Entertainments	2,968.52		2,968.52	
R002 Summer Ball	0.00		13,143.66	
R003 Christmas Ball	0.00		16,950.00	
R004 SLIM Fund	129.99		985.05	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	-77.60		-77.60	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	89.62		1,829.62	
R022 2AAC Presentations	35.40		35.40	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	549.00		2,367.27	
		3,694.93		38,201.92
Governance Costs				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	

	Turnover this month		Turnover year to date	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Grants and Donations				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		849.72	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		27,403.71	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		1,758.00	
		0.00		30,011.43
Other Costs				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		1,857.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		838.23	
		0.00		2,695.23
Total Expenditure excluding transfers		3,694.93		70,908.58
Internal Transfers				
R001 Entertainments	0.00		0.00	
R002 Summer Ball	0.00		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R010 Laundry Fund	0.00		0.00	
R017 7 Regt AAC Dinner Night	0.00		0.00	
R021 Mess Improvements	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R024 Famillies Day	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		4,089.07		-10,264.78

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

DESIGN 1

2 TRG REGT AAC **OFFICER's MESS**

March 2022

		Turnover this month	Turnover year to date
COST OF GOODS SOLD			
	(A)	0.00	0.00
Value of goods disposed at cost			
	(B)	0.00	0.00
COST OF GOODS SOLD (A - B) = (C)		0.00	0.00
INCOME FROM SALES			
INCOME FROM SALES	(D)	0.00	0.00
SURPLUS			
Income from sales (Total from D)			
Deduct cost of goods sold (Total from C)			
SURPLUS	(E)	0.00	0.00
Gross profit is therefore:		100 %	100 %
E x 100 / C	%		
NET SURPLUS (F)		0.00	0.00
Total Percentage is therefore:		100 %	100 %
F x 100 / C	%		

2 TRG REGT AAC **OFFICER's MESS**

Balance date to end of March 2022
All nominal codes
Without cost centre codes shown

A/C Code	Name	Balance		Year Movement	
B100	Property	1,030,632.01		978,400.23	
B300	Investments	23,027.94		941.94	
B500	Debtors	3,085.63		1,977.80	
B650	Current Bank Account	43,662.39			-23,886.76
B700	Creditors	0.00		5,500.00	
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-103,073.84		-4,968.25
R001	Entertainments		-2,031.48	968.52	
R002	Summer Ball	0.00		9,413.66	
R003	Christmas Ball	0.00		6,000.00	
R004	SLIM Fund		-14.95	639.45	
R005	Silver Fund		-2,852.00		-1,899.35
R010	Laundry Fund		-833.20		-781.40
R017	7 Regt AAC Dinner Night		-700.00	0.00	
R021	Mess Improvements		-7,907.91	5,720.50	
R022	2AAC Presentations		-496.60		-496.60
R023	Dinner Nights		-6,800.00		-6,800.00
R024	Famillies Day		-2,500.00		-2,500.00
R025	Coffee Fund(Beverage LI&LO)	0.00		0.00	
		1,100,407.97	-127,209.98	1,009,562.10	-41,332.36
		973,197.99		968,229.74	

A\C Code	Name	Balance		Month Movement	
G001	Donation		-72.62	5,707.40	
G049	Shadow Code - V / Income	0.00		0.00	
G125	Bank Interest		-3.50	0.00	
G126	Investment Income		-826.21		-211.09
G127	Beverage Charge Live In - DNU	0.00		506.00	
G128	Beverage Charge Live Out - DNU	0.00		659.00	
G129	Vistor Short Stay Income - DNU	0.00		4,152.34	
G130	High Tea & Beverage - DNU	0.00		0.00	
G150	Subscriptions		-26,255.26		-1,903.09
G151	Bar Profit		-2,649.65		-173.00
G154	Laundry Income		-474.98	0.00	
G157	Return of Unspent Funds		-2,870.33		-216.25
G158	Beverage Charge Live In		-506.00		-506.00
G159	Beverage Charge Live Out		-659.00		-659.00
G200	Summer Ball Income		-6,750.00		-6,750.00
G201	Christmas Ball Income	0.00		0.00	
G202	Function Income		-293.30		-293.30
G203	Mess Improvments Income	0.00		0.00	
G204	Vistor Short Stay Income		-4,639.43		-4,639.43
G205	High Tea & Beverage	0.00		0.00	
G299	Shadow Code - C / Activities	0.00		0.00	
G300	Insurance Claims	0.00		0.00	
G399	Shadow Code - Other	0.00		0.00	
G400	Transfers In	0.00		0.00	
G450	Property Gain		-977,976.34		-4,736.41
G460	Investment Gain		-941.94		-941.94
G500	Bank Charges	149.92		0.00	
G600	Function Grants	0.00			-17,780.98
G602	Mess Meeting Drinks	249.89		0.00	
G604	Property Repairs	20.00		0.00	
G605	Wine Expenditure	132.75		0.00	
G606	Function Refund	0.00		0.00	
G609	PMC Chit - DNU	0.00			-273.41
G610	Expendable Property	313.27		5,049.68	
G611	Mess Improvements	11,609.79		11,609.79	
G701	Summer Ball	7,807.39		7,807.39	

A/C Code	Name	Balance	Month Movement
G702	Christmas Ball	4,002.79	4,002.79
G703	Livers-In Functions	345.60	345.60
G704	Staff Drinks	1,270.00	1,270.00
G705	Officers to Seniors	1,000.00	1,000.00
G706	Dinner Nights	2,276.82	2,276.82
G707	Families Day	9,647.80	9,647.80
G749	Shadow Code - C / Activities	0.00	0.00
G750	Postage & Stationery	0.00	0.00
G751	Insurance Costs	673.22	673.22
G770	Mess Improvements - DNU	0.00	-4,837.00
G771	Grants	0.00	-14,136.82
G780	Flowers	0.00	0.00
G781	Presentations	0.00	0.00
G782	High Tea & Bev - DNU	0.00	-1,128.00
G784	Beverage Charge - DNU	0.00	-858.99
G785	Labour - DNU	0.00	-89.62
G799	Shadow Code - G / Donation	0.00	0.00
G800	Expendable Property - DNU	0.00	-235.76
G801	Insurance Costs - DNU	0.00	-673.22
G802	TV Licence	159.00	0.00
G803	Mess Maintenance	594.11	0.00
G804	Framing	0.00	0.00
G805	BT Broadband/Line Rental	1,139.96	55.07
G806	PRS / PPL Licence	158.88	0.00
G807	Bar/Catering Sundries	884.87	53.00
G808	Newspapers & Magazines	3,333.05	210.75
G809	Mess Guests	0.00	0.00
G811	Laundry	849.00	196.80
G813	Property Depreciation	839.70	839.70
G814	Property Write Off	0.00	0.00
G815	Mess Bill Write Off	1,281.90	66.80
G817	Coffee Machine Hire	666.71	301.60
G818	PMC Chit	327.16	327.16
G819	High Tea & Bev	1,128.00	1,128.00
G820	Beverage Charge	858.99	858.99
G899	Shadow Code - Other	0.00	0.00
G900	Transfers Out	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G950	Investment Loss	0.00		0.00	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		51,720.57	-1,024,918.56	58,745.70	-61,043.31
		-973,197.99		-2,297.61	
		0.00			

DESIGN 1

Paxton+ **Non Primary Trading Income and Expenditure - March 2022**

Printed: 31/03/2022

2 TRG REGT AAC **OFFICER's MESS**

March 2022

		Turnover this month	Turnover year to date
COST OF GOODS SOLD			
	(A)	0.00	0.00
Value of goods disposed at cost			
	(B)	0.00	0.00
COST OF GOODS SOLD (A - B) = (C)		0.00	0.00
INCOME FROM SALES			
INCOME FROM SALES	(D)	0.00	0.00
SURPLUS			
Income from sales (Total from D)			
Deduct cost of goods sold (Total from C)			
SURPLUS	(E)	0.00	0.00
Gross profit is therefore:		100 %	100 %
E x 100 / C	%		
NET SURPLUS (F)		0.00	0.00
Total Percentage is therefore:		100 %	100 %
F x 100 / C	%		

MIDDLE WALLOP OFFICERS MESS

England & Wales - Charity number 1128740

Accounts

Statement of Financial Activities as at 31/03/2021

Paxton+

Printed: 15/10/2021

2 TRG REGT AAC **MW OFFICER's MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	21,186.92	44,000.00	0.00	65,186.92	34,591.67
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	9,748.45	0.00	0.00	9,748.45	13,674.98
Income Resources from Charitable Activities	31,691.55	5,748.50	0.00	37,440.05	49,312.10
Other Incoming Resources	0.00	1,020.00	0.00	1,020.00	0.00
Total Incoming Resources	**62,626.92**	**50,768.50**	**0.00**	**113,395.42**	**97,578.75**
Resources Expended Cost of Generating Funds					
Investment Management Costs	13.94	0.00	0.00	13.94	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	19,443.77	8,572.17	0.00	28,015.94	61,071.58
Governance Costs	10.81	0.00	0.00	10.81	0.00
Grants and Donations	31,228.23	7,915.35	0.00	39,143.58	12,352.03
Other Costs	8,966.92	5,495.47	0.00	14,462.39	20,165.81
Total Resources Expended	**59,663.67**	**21,982.99**	**0.00**	**81,646.66**	**93,589.42**
Net Incoming/Outgoing Resources Before Transfers	**2,963.25**	**28,785.51**	**0.00**	**31,748.76**	**3,989.33**
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	**2,963.25**	**28,785.51**	**0.00**	**31,748.76**	**3,989.33**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	2,005.00	0.00	0.00	2,005.00	-1,994.03
Net Movement in Funds	**4,968.25**	**28,785.51**	**0.00**	**33,753.76**	**1,995.30**
Reconciliation of Funds					
Total funds brought forward from previous year	**98,105.59**	**5,615.41**	**0.00**	**103,721.00**	
Total funds carried forward	**103,073.84**	**34,400.92**	**0.00**	**137,474.76**	