Managing Trustee's Report, Internal Audit (Rev 11/09)
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme

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 2022 to 31 Mar 2023.

Managing Trustee(s) during the period:

From	01 APR 2022	to	31 Mar 2023	Name	Lt Col R Green

Fund Manager(s) during the period:

From	01 APR 2022	to	31 Mar 2023	Name	Capt A ASPIN

Internal Auditor(s) during the period:

From	01 Apr 2022	to	30 Jun 2022	Name	Mrs L Pankhurst
From	03 Oct 2022	to	20 Jan 2023	Name	Mrs K Legge

Associate Auditor(s) during the period:

Associate Auditor	N/A

Regimental Accountant(s) during the period:

From	01 APR 2022	to	31 Mar 2023	Name	SSgt M Croft

£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.

(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~~

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	1,030,632.01	0.00	1,030,632.01
Purchases	1,950.00	0.00	1,950.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	38,882.53	0.00	38,882.53
Balance c/f	993,699.48	0.00	993,699.48

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	23,027.94
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)	-2,835.17
Carrying value (market value) at end of year	20,192.77

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	20,192.77	-	-	20,192.77	821.78
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	-	-	-	20,192.77	821.78

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6. List of Debtors

Debtor	Date of Debt	Amount
SEE ATTACHED LIST	< 3 MONTHS	£2449.79
	>3 MONTHS	£60.57
	Total	£2,510.36

* 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 2023**

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.

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	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.

Managing Trustees comments.

Additional comments:

A. Debtor's list is showing a value of £2,510.36. However, these have all been cleared but payment not shown until the Mar I&E report is produced by Sodexo, due 10 Apr 23.

B. Property Depreciation has been conducted for £38,882.53 and both Paxton and the Property book are showing the same figures. This is large figure due to depreciation not being conducted through 2013 – 2021 correctly and correction adjustments have been considered.

C. The mess investment fund B300 (Investec Wealth & Investment) has a value loss of £2,835.17. From £23,027.94 to £20,192.77 this fiscal year, with dividend payments of £821.78 across the 4 quarters.

D. The current bank balance as of 31 Mar is £37,399.11, however the liquidity state is £30,456.86 net working capital.

E. Although not asked I can confirm all require licences are in place and paid up to date (TV renewal – Feb 24, Insurance - renewal May 23 & PPL/PRS – Renewal Jan 24).

Date: 18 April 2023

Signature

Name CAPT A ASPINE

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

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.

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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 R Green

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)):

NFTR .

Signature

Name LT COL R GREEN

Date: 24/4/23

Appointment Commanding Officer

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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. There has been a robust financial review as this fund is always exceeding expense over income. The fault has been localised, the mess not considering running fixed costs. A better understanding of these costs and a robust financial plan has been implemented to avoid future expense overspend.

   C. I have read and agree with the Fund Manager comments.

Signature

Name KELLIE LEGGE

Date: 19 JAN 23

Appointment RAO

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 (Trg) Regt ACC Officers' Mess

1. 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. Please review the end of year balance figures. The SOFA report and Balance sheet do not correspond.

No further comments

Independent Examiner's Signature SMChul

Name Maj S Adcock

Date: 27/4/23

Appointment SO2 SPS HQ SE

Statement of Financial Activities as at 31/03/2023

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OFFICER's MESS

2 TRG REGT AAC

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	2,177.14	0.00	0.00	2,177.14	36,174.22
Activities for Generating Funds	2,128.87	0.00	0.00	2,128.87	0.00
Investment Income	821.78	0.00	0.00	821.78	829.71
Income Resources from Charitable Activities	40,255.66	29,121.26	0.00	69,376.92	71,717.65
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**45,383.45**	**29,121.26**	**0.00**	**74,504.71**	**108,721.58**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	149.92
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	25,473.69	46,315.15	0.00	71,788.84	78,955.52
Governance Costs	1,765.12	0.00	0.00	1,765.12	673.22
Grants and Donations	168.98	0.00	0.00	168.98	30,011.43
Other Costs	44,552.85	0.00	0.00	44,552.85	14,916.56
Total Resources Expended	**71,960.64**	**46,315.15**	**0.00**	**118,275.79**	**124,706.65**
Net Incoming/Outgoing Resources Before Transfers	**-26,577.19**	**-17,193.89**	**0.00**	**-43,771.08**	**-15,985.07**
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	**-26,577.19**	**-17,193.89**	**0.00**	**-43,771.08**	**-15,985.07**
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	977,976.34
Unrealised Gains/Losses on investment assets	-2,835.17	0.00	0.00	-2,835.17	941.94
Net Movement in Funds	**-29,412.36**	**-17,193.89**	**0.00**	**-46,606.25**	**962,933.21**
Reconciliation of Funds					
Total funds brought forward from previous year	**1,076,271.83**	**24,136.14**	**0.00**	**1,100,407.97**	
Total funds carried forward	**1,046,859.47**	**6,942.25**	**0.00**	**1,053,801.72**	

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Balance Sheet - March 2023

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OFFICER's MESS

2 TRG REGT AAC

March 2023

End of last year		Balance	
	Fixed Assets		
1,030,632.01	Property	993,699.48	
23,027.94	Investments	20,192.77	
1,053,659.95	Total Fixed Assets		1,013,892.25
	Current Assets		
43,662.39	Current Bank Account	37,399.11	
3,085.63	Debtors	2,510.36	
46,748.02	Total Current Assets		39,909.47
1,100,407.97	Total Assets		1,053,801.72
	Liabilities		
0.00	Creditors	0.00	
0.00	VAT payable	0.00	
0.00	Total Liabilities		0.00
1,100,407.97	Total Assets Minus Liabilities		1,053,801.72
	Total Funds		
12,195.03	Total Restricted Funds	6,942.25	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
1,076,271.83	Accumulated Trading & GPF	1,046,859.47	
1,088,466.86	Total Funds		1,053,801.72

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
2,031.48	Entertainments	993.18	
0.00	Summer Ball	0.00	
0.00	Christmas Ball	0.00	
14.95	SLIM Fund	1,124.95	
2,852.00	Silver Fund	2,852.00	
496.60	2AAC Presentations	385.64	
6,800.00	Dinner Nights	1,524.59	
0.00	Coffee Fund(Beverage LI&LO)	61.89	
12,195.03			6,942.25
	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	
971,578.01	General Purpose Fund surplus	(29,412.36)	
971,578.01	Trading & GPF surplus		(29,412.36)
103,073.84	Balance at last balance sheet		1,076,271.83
1,074,651.85	Accumulated Trading & GPF		1,046,859.47
1,086,846.88	Grand total		1,053,801.72

Signature of A/C Holder/Fund Manager

Date 18 Apr 23

Signature of Managing Trustee

Date 12/5/23

March 2023

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
G001 Donation	151.09		2,177.14	
G049 Shadow Code - V / Income	0.00	151.09	0.00	2,177.14
Activities for Generating Funds				
G055 Laundry Income	153.00	153.00	2,128.87	2,128.87
Investment Income				
G125 Bank Interest	0.00		0.00	
G126 Investment Income	0.00	0.00	821.78	821.78
Income Resources from Charitable Activiti				
Trading Income	0.00		0.00	
G150 Subscriptions	1,949.06		25,111.37	
G151 Bar Profit	0.00		3,344.21	
G157 Return of Unspent Funds	24.00		3,284.50	
G200 Summer Ball Income	0.00		273.50	
G201 Christmas Ball Income	0.00		0.00	
G202 Function Income	0.00		1,618.81	
G203 Mess Improvments Income	0.00		638.86	
G204 Vistor Short Stay Income	0.00		5,984.41	
G299 Shadow Code - C / Activities	0.00	1,973.06	0.00	40,255.66
Other Income				
Non Primary Purpose Trading Income	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	0.00	0.00	0.00	0.00
Unrealised Gains on Investment Assets				
G460 Investment Gain	0.00	0.00	517.29	517.29
GPF Total Income		2,277.15		45,900.74

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
G500 Bank Charges	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
G600 Function Grants	0.00		561.92	
G602 Mess Meeting Drinks	0.00		0.00	
G605 Wine Expenditure	0.00		0.00	
G606 Function Refund	0.00		19.05	
G610 Expendable Property	263.99		363.99	
G611 Mess Improvements	21.98		156.10	
G701 Summer Ball	180.00		15,180.00	
G702 Christmas Ball	6,886.84		6,886.84	
G703 Livers-In Functions	0.00		1,500.00	
G704 Staff Drinks	0.00		0.00	
G705 Officers to Seniors	0.00		469.00	
G706 Dinner Nights	227.50		336.79	
G707 Families Day	0.00		0.00	
G749 Shadow Code - C / Activities	0.00		0.00	
		7,580.31		25,473.69
Governance Costs				
G750 Postage & Stationery	0.00		0.00	
G751 Insurance Costs	0.00		1,765.12	
		0.00		1,765.12
Grants and Donations				
G771 Donations	0.00		0.00	
G780 Flowers	0.00		29.00	
G781 Presentations	0.00		139.98	
G799 Shadow Code - G / Donation	0.00		0.00	
		0.00		168.98
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G802 TV Licence	0.00		159.00	
G803 Mess Maintenance	0.00		1,731.41	
G804 Framing & Engraving	0.00		0.00	
G805 BT Broadband/Line Rental	45.47		1,074.56	
G806 PRS / PPL Licence	0.00		169.27	
G807 Bar/Catering Sundries	0.00		0.00	
G808 Newspapers & Magazines	336.00		1,969.80	
G809 Mess Guests	0.00		0.00	
G811 Laundry	196.80		393.60	

	Turnover this month		Turnover year to date	
G813 Property Depreciation	38,882.53		38,882.53	
G814 Property Write Off	0.00		0.00	
G815 Mess Bill Write Off	6.18		49.68	
G817 Coffee Machine Hire	0.00		0.00	
G818 PMC Chit	0.00		53.00	
G819 High Tea & Bev	0.00		0.00	
G820 Beverage Charge	0.00		0.00	
G821 HONOURS & AWARDS	70.00		70.00	
G899 Shadow Code - Other	0.00		0.00	
		39,536.98		44,552.85
Internal Transfers Out				
G900 Transfers Out	0.00		0.00	
		0.00		0.00
Unrealised Losses on Investments				
G950 Investment Loss	0.00		3,352.46	
		0.00		3,352.46
GPF Total Expenditure		47,117.29		75,313.10
GPF Income Over Expenditure		-44,840.14		-29,412.36

	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		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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00
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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	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		15,000.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		1,500.00	
R005 Silver Fund	0.00		0.00	
R022 2AAC Presentations	0.00		484.00	
R023 Dinner Nights	0.00		640.34	
R025 Coffee Fund(Beverage LI&LO)	596.00	596.00	8,714.52	26,338.86
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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	

	Turnover this month		Turnover year to date	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00
		----------------		----------------
Total Income excluding transfers		596.00		26,338.86

	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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00
Charitable Activities				
R001 Entertainments	100.00		1,038.30	
R002 Summer Ball	0.00		15,000.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		390.00	
R005 Silver Fund	0.00		0.00	
R022 2AAC Presentations	434.96		594.96	
R023 Dinner Nights	1,978.00		5,915.75	
R025 Coffee Fund(Beverage LI&LO)	793.60	3,306.56	8,652.63	31,591.64
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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	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		0.00	
R003 Christmas Ball	0.00		0.00	
R004 SLIM Fund	0.00		0.00	
R005 Silver Fund	0.00		0.00	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00

	Turnover this month		Turnover year to date	
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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00
		----------------		----------------
Total Expenditure excluding transfers		3,306.56		31,591.64
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	
R022 2AAC Presentations	0.00		0.00	
R023 Dinner Nights	0.00		0.00	
R025 Coffee Fund(Beverage LI&LO)	0.00	0.00	0.00	0.00
		----------------		----------------
Restricted funds Income Over Expenditure		-2,710.56		-5,252.78
		----------------		----------------

	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

March 2023

	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

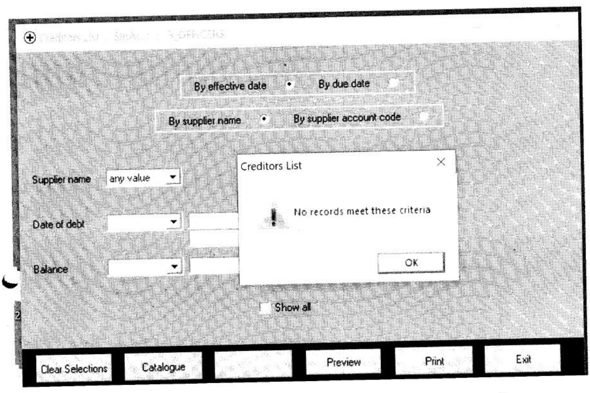
Income from sales (Total from D)
Deduct cost of goods sold (Total from C)

SURPLUS (E)	0.00	0.00
Gross profit is therefore:	100 %	100 %

$\frac{E \times 100}{C}$ %

NET SURPLUS (F)	0.00	0.00
Total Percentage is therefore:	100 %	100 %

$\frac{F \times 100}{C}$ %



By effective date ● By due date ○

By supplier name ● By supplier account code ○

Supplier name: any value

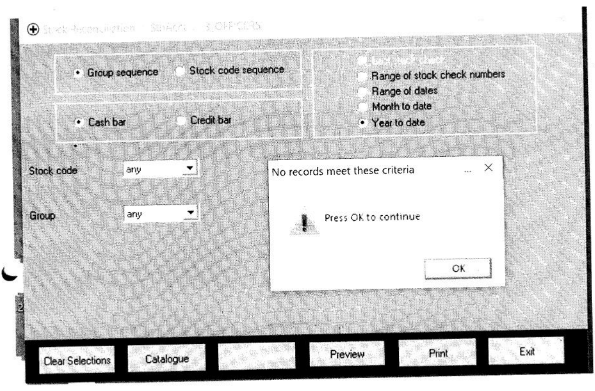
Date of debt:

Balance:

☐ Show all

Creditors List

No records meet these criteria



● Group sequence ○ Stock code sequence

● Cash bar ○ Credit bar

○ Range of stock check numbers
○ Range of dates
○ Month to date
● Year to date

Stock code: any

Group: any

No records meet these criteria

Press OK to continue

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Non Primary Trading Income and Expenditure - March 2023

2 TRG REGT AAC

March 2023

		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 %
NET SURPLUS (F)		0.00	0.00
Total Percentage is therefore:		100 %	100 %

Gross profit is therefore:

$$\frac{E \times 100}{C} \%$$

Total Percentage is therefore:

$$\frac{F \times 100}{C} \%$$

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Trial Balance

2 TRG REGT AAC

Balance date to end of March 2023
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	Property	993,699.48			-36,932.53
B300	Investments	20,192.77			-2,835.17
B500	Debtors	2,510.36			-575.27
B650	Current Bank Account	37,399.11			-6,263.28
B700	Creditors	0.00		0.00	
B760	VAT payable	0.00		0.00	
B900	Accumulated GPF		-1,076,271.83		-973,197.99
R001	Entertainments		-993.18	1,038.30	
R002	Summer Ball	0.00		0.00	
R003	Christmas Ball	0.00		0.00	
R004	SLIM Fund		-1,124.95		-1,110.00
R005	Silver Fund		-2,852.00	0.00	
R022	2AAC Presentations		-385.64	110.96	
R023	Dinner Nights		-1,524.59	5,275.41	
R025	Coffee Fund(Beverage LI&LO)		-61.89		-61.89
		1,053,801.72	-1,083,214.08	6,424.67	-1,020,976.13
		-29,412.36		-1,014,551.46	

A\C Code	Name	Balance		Month Movement	
G001	Donation		-2,177.14		-151.09
G049	Shadow Code - V / Income	0.00		0.00	
G055	Laundry Income		-2,128.87		-153.00
G125	Bank Interest	0.00		0.00	
G126	Investment Income		-821.78	0.00	
G150	Subscriptions		-25,111.37		-1,949.06
G151	Bar Profit		-3,344.21	0.00	
G157	Return of Unspent Funds		-3,284.50		-24.00
G200	Summer Ball Income		-273.50	0.00	
G201	Christmas Ball Income	0.00		0.00	
G202	Function Income		-1,618.81	0.00	
G203	Mess Improvments Income		-638.86	0.00	
G204	Vistor Short Stay Income		-5,984.41	0.00	
G299	Shadow Code - C / Activities	0.00		0.00	
G399	Shadow Code - Other	0.00		0.00	
G400	Transfers In	0.00		0.00	
G450	Property Gain	0.00		0.00	
G460	Investment Gain		-517.29	0.00	
G500	Bank Charges	0.00		0.00	
G600	Function Grants	561.92		0.00	
G602	Mess Meeting Drinks	0.00		0.00	
G605	Wine Expenditure	0.00		0.00	
G606	Function Refund	19.05		0.00	
G610	Expendable Property	363.99		263.99	
G611	Mess Improvements	156.10		21.98	
G701	Summer Ball	15,180.00		180.00	
G702	Christmas Ball	6,886.84		6,886.84	
G703	Livers-In Functions	1,500.00		0.00	
G704	Staff Drinks	0.00		0.00	
G705	Officers to Seniors	469.00		0.00	
G706	Dinner Nights	336.79		227.50	
G707	Families Day	0.00		0.00	
G749	Shadow Code - C / Activities	0.00		0.00	
G750	Postage & Stationery	0.00		0.00	
G751	Insurance Costs	1,765.12		0.00	
G771	Donations	0.00		0.00	
G780	Flowers	29.00		0.00	

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2 TRG REGT AAC

Trial Balance

Printed: 31/03/2023
OFFICER's MESS

A\C Code	Name	Balance		Month Movement	
G781	Presentations	139.98		0.00	
G799	Shadow Code - G / Donation	0.00		0.00	
G802	TV Licence	159.00		0.00	
G803	Mess Maintenance	1,731.41		0.00	
G804	Framing & Engraving	0.00		0.00	
G805	BT Broadband/Line Rental	1,074.56		45.47	
G806	PRS / PPL Licence	169.27		0.00	
G807	Bar/Catering Sundries	0.00		0.00	
G808	Newspapers & Magazines	1,969.80		336.00	
G809	Mess Guests	0.00		0.00	
G811	Laundry	393.60		196.80	
G813	Property Depreciation	38,882.53		38,882.53	
G814	Property Write Off	0.00		0.00	
G815	Mess Bill Write Off	49.68		6.18	
G817	Coffee Machine Hire	0.00		0.00	
G818	PMC Chit	53.00		0.00	
G819	High Tea & Bev	0.00		0.00	
G820	Beverage Charge	0.00		0.00	
G821	HONOURS & AWARDS	70.00		70.00	
G899	Shadow Code - Other	0.00		0.00	
G900	Transfers Out	0.00		0.00	
G950	Investment Loss	3,352.46		0.00	
T740	Sales discounts given	0.00		0.00	
T750	Purchase discounts taken	0.00		0.00	
		75,313.10	-45,900.74	47,117.29	-2,277.15
		29,412.36		44,840.14	
		0.00			