WARRANT OFFICER'S, SENIOR RATE'S AND SENIOR NON-COMMISSIONED OFFICER'S MESS HMS NELSON

England & Wales · Charity number 1128782

Details

Other names	WR, SR & SNCO'S MESS HMS NELSON
Status	Registered
Legal form	Other
Registered	2009-03-24
Register	View on the Charity Commission register

Contact

Address	Deputy Logistics Officer Orion Block Hms Nelson Queen Street Portsmouth PO1 3HH
Phone	02392720143
Email	NAVYNBCP-ServiceFundManager@mod.gov.uk

Activities

Objects: The charity's object (the object) is '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'.

Activities: To Promote Military Efficiency

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

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Geography

- **Area of benefit:** THROUGHOUT ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	-	-	-	-
2024-04-30	£142,889	£139,679	-	-
2023-04-30	£112,034	£114,067	-	-
2022-04-30	£129,379	£119,199	-	-
2021-04-30	£101,053	£70,520	-	-
2020-04-30	£202,628	£188,500	-	-

Trustees

Name	Role	Appointed
Lee Michael McLocklan		2024-03-18

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WARRANT OFFICER'S, SENIOR RATE'S AND SENIOR NON-COMMISSIONED OFFICER'S MESS HMS NE

England & Wales - Charity number 1128782

Accounts

WARRANT OFFICERS', SENIOR RATINGS' and SENIOR NON-COMMISSIONED OFFICERS' MESS

HMS NELSON

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2023 to 30 April 2024

Registered Charity No. 1128782

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings', and Senior Non-Commissioned Officers' Mess
HMS NELSON

Charity Registered No:	1128782
Covering the Accounting Year:	1 May 2023 to 30 April 2024
Address:	HMS NELSON Queen Street Portsmouth PO1 3HH
Governing Document:	Constitution (Mess Rules)
Object:	Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non-Commissioned Officers serving in the Her Majesty's Naval Base Portsmouth.
Trustee:	Captain A Robinson Royal Navy (until 17 March 2024) Captain L McLocklan Royal Navy (from 18 March 2024)
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Holts Military Banking Royal Bank of Scotland Farnborough Surrey
Independent Examiner:	P A Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of espirit de corps. The mess put on a full social programme for its members, profits from the bar and other activities would normally provide subsidies for social functions.
Financial Review:	On normal business the mess appeared to have made a small gain of £2K, largely because an RNRMC grant was converted into property assets. However, accounting difficulties led to an accounting adjustment of £5.5K. The net result was that the value of the fund fell by £3.5K. The mess was worth £139.7K of which £43.4K was represented by property and stock. Bank and deposit accounts held £76.3K which easily covered liabilities of £7.3K. The mess may need some of these reserves when it moves to a different building later this year.
Investment Selection Policy:	No investments are held.

Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £50K are held in a deposit account. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily.
Grant Policy:	Grants may be made to mess members to assist with the personal contributions to those sporting or other activities.
Risk Assessment:	The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks and believes that by maintaining the free reserves stated it will provide sufficient resources in the event of adverse conditions. Quarterly independent examination of the accounts will mitigate the risk of any mismanagement by the mess committee.
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 providing and supporting mess facilities and social activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature	*Signed on Original*
Name	Captain L McLocklan Royal Navy
Appointment	Captain of the Base and Sole Managing Trustee
Date	20 June 2024

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

Registered Charity No. 1128782

BALANCE SHEET

30-Apr-24

	Notes			30-Apr-23	
Fixed Assets					
Mess Property	7		£ 20,757.00		*£ 21,445.00*
Current Assets					
Stocks	7A	£ 22,660.67		*£ 13,921.82*	
Mess Bills		£ 9,414.67		*£ 543.00*	
Sodexo Mess Bills		£ -		*£ 15,602.08*	
Misc Debtors & Prepayments	8/8A	£ 8,641.50		*£ 10,910.50*	
Cash		£ 5,402.79		*£ 8,664.39*	
Current Account		£ 22,994.18		*£ 29,751.02*	
Equals Prepaid Card		£ 3,829.81		*£ 4,922.71*	
Deposit Account		£ 53,258.29		*£ 49,965.93*	
Total Assets		£ 126,201.91		*£ 134,281.45*	
Current Liabilities					
Trade Creditors	9	£ 4,561.82		*£ 2,235.28*	
Other Misc Liabilities	9A	£ 2,340.27		*£ 7,506.53*	
Charity Chests		£ 1,745.06		*£ 1,550.64*	
VAT		£ (1,367.36)		*£ 1,267.53*	
Total Current Liabilities		£ 7,279.79		*£ 12,559.98*	
Net Current Assets			£ 118,922.12		*£ 121,721.47*
Net Assets			£ 139,679.12		*£ 143,166.47*

Approved on 20 June 24

Signed on Original

Captain L McLocklan Royal Navy
Sole Managing Trustee

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

STATEMENT OF FINANCIAL ACTIVITIES

For Twelve Months to 30 April 2024

	Notes		*Previous Year*
Income			
Donations		£ 5,122.70	*£ 2,072.30*
Charitable Activities		£ 134,335.61	*£ 125,448.94*
Other Trading Activities		£ 555.29	*£ 4,852.72*
Investment Income		£ 2,875.45	*£ 1,311.39*
Total Income	3	£ 142,889.05	*£ 133,685.35*
Expenditure			
Raising Funds		£ 157.13	*£ 1,733.81*
Charitable Activities		£ 140,737.15	*£ 145,391.79*
Total Expenditure	4	£ 140,894.28	*£ 147,125.60*
Net Income/(Expenditure)		£ 1,994.77	*£ (13,440.25)*
Less Adjustments		£ (5,482.12)	*£ -*
Total Funds Brought Forward		£ 143,166.47	*£ 156,606.72*
Total Funds Carried Forward		**£ 139,679.12**	*£ 143,166.47*

Notes to the Accounts dated 30 April 2024

Note 1 - Accounting policies

a. The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Statement of Recommended Practice, UK Accounting Standards and the Charities Acts.

Income

a. Donations are included in the Statement of Financial Activities (SOFA) when the Mess becomes entitled to the donation or grant and it is reasonably certain that it will be received.
b. Incoming resources from fund raising are reported gross in the SOFA.
c. Intangible income is not included in the accounts.
d. The Mess receives no unpaid volunteer help.

Expenditure and Liabilities

a. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Mess to the expenditure.

Assets

a. Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt. Depreciation is actioned straight line over the expected life of the item. In view of the diverse nature and multi use, depreciation is not allocated to any of the activity costs.
b. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none.

Note 3 - Income

	Year to 30 Apr 24		*Previous Year*	
Donations				
RNRMC Grants	£ 3,427.70		*£ 2,072.30*	
Other Grants	£ 1,695.00		*£ -*	
		£ 5,122.70		*£ 2,072.30*
Charitable Activities				
Mess Subscriptions	£ 54,309.66		*£ 50,523.09*	
Civilian Subscriptions	£ 4,470.69		*£ 1,217.37*	
Mess Functions	£ 4,464.50		*£ 4,963.72*	
Twickenham	£ 3,950.00		*£ 1,895.00*	
Bar Sales	£ 59,591.60		*£ 58,901.88*	
Weekly Meat Raffle	£ 5,810.57		*£ 6,863.31*	
Christmas Draw	£ 1,728.50		*£ 1,019.99*	
Misc Income	£ 10.09		*£ -*	
Coffee & Tea	£ -		*£ 64.58*	
		£ 134,335.61		*£ 125,448.94*
Raising Funds				
Gaming Machines/Gamecards	£ 48.00		*£ 977.25*	
Mementoes	£ 507.29		*£ 476.45*	
Vending	£ -		*£ 1,260.59*	
Private Functions	£ -		*£ 2,138.43*	
		£ 555.29		*£ 4,852.72*
Investment Income				
Bank Interest		£ 2,875.45		*£ 1,311.39*
Total Income		£ 142,889.05		*£ 133,685.35*

Note 4 - Expenditure

	Year to 30 Apr 24		*Previous Year*	
Raising Funds				
Gaming Machines/Gamecards	£ 29.74		*£ 513.10*	
Mementoes	£ 127.39		*£ 117.50*	
Vending	£ -		*£ 88.04*	
Private Functions	£ -		*£ 1,015.17*	
		£ 157.13		*£ 1,733.81*
Charitable Activities				
Trading Costs				
Cost of Bar & Port Sales	£ 66,318.74		*£ 69,088.61*	
Functions (from Ticket Sales)	£ 4,464.50		*£ 4,963.72*	
Function Subsidy	£ 7,794.87		*£ 19,171.89*	
Twickenham	£ 5,984.67		*£ 2,557.17*	
Weekly Meat Raffle	£ 7,743.45		*£ 7,575.29*	
Christmas Draw	£ 3,151.16		*£ 1,790.30*	
Running Costs				
Mess Guests	£ 5.60		*£ 2,477.35*	
Performing Rights/PPL	£ 232.43		*£ 1,444.38*	
Donation	£ -		*£ 50.00*	
Newspapers	£ 2,078.20		*£ 1,793.00*	
Coffee & Tea	£ 10,900.00		*£ 7,375.70*	
TV, Video & Audio	£ 8,665.37		*£ 7,819.77*	
Monthly LAF Sports Contribution	£ 3,000.00		*£ 3,000.00*	
Repairs & Renewals	£ 1,056.36		*£ 1,339.81*	
Insurance	£ 2,583.00		*£ 1,404.82*	
Trophy Hire	£ 65.00		*£ 40.94*	
Additional Cleaning/Laundry	£ 546.53		*£ 568.61*	
Presentations & Gifts	£ -		*£ 93.03*	
Flowers and Decs	£ 138.41		*£ 209.30*	
Misc Expenditure	£ 502.01		*£ 89.10*	
Governance Costs				
Accounts and Examination	£ 2,530.00		*£ 2,460.00*	
Support Costs				
Bank & Card Charges	£ 1,212.90		*£ 2,339.25*	
Committee Wages	£ 6,026.77		*£ 4,279.10*	
Office	£ 116.18		*£ 87.76*	
Mess Bill Write Off	£ 1,802.00		*£ -*	
Depreciation	£ 3,819.00		*£ 3,372.89*	
		£ 140,737.15		*£ 145,391.79*
Total Expenditure		£ 140,894.28		*£ 147,125.60*

Note 5 - Paid Employees

a. Bar wages of £18231 (last year £24956) and Committee wages of £6026 (last year £4279).
b. There were no full time employees. The Mess Accountant who administers the fund is not paid by the fund.

Note 6 - Trustees and Other Related Parties

a. No expenses or emoluments have been paid to the Sole Managing Trustee.
b. The Mess makes a contribtion to the LAF Sports Fund to secure benefits for its members. It occasionally receives grants from the LAF. This charity and the LAF Charity have the same Managing Trustee.
c. There were no amounts due to or from the Sole Managing Trustee.

Note 7 - Tangible Fixed Assets - Property - Fixture s & Fittings

	Depreciating	Non Depreciating
Property Valuation as at 1 May 23	£ 11,765.00	£ 9,680.00
Additions	£ 3,131.00	£ -
Depreciation & Write Offs	£ (3,819.00)	£ -
Property Valuation at 30 Apr 24	£ 11,077.00	£ 9,680.00

Note 7A - Stocks

Bar	£ 11,069.35
Port	£ 10,072.16
Memento	£ 1,519.16
	£ 22,660.67

Note 8 - Debtors

Meat Raffle	£ 102.00
	£ 102.00

Note 8A - Prepayments

Twickenham Coach & Tickets	£ 6,323.50
Insurance	£ 964.00
PRS/PPL	£ 1,082.00
Sky TV	£ 170.00
	£ 8,539.50

Note 9 - Trading Creditors

Asahi	£ 3,322.24
Sodexo	£ 304.43
BT Sports	£ 450.24
Discount Coffee	£ 484.91
	£ 4,561.82

Note 9A - Miscellaneous Creditors

Crown Accommodation	£ 112.21
Christmas Draw 24	£ 144.00
Newspapers	£ 507.36
Twickenham Tickets - Prepaid	£ 360.00
Port Fines	£ 205.00
Members Draw	£ 209.70
Trophy Hire	£ 70.00
Card Charges	£ 63.00
Suspense	£ 29.00
PNIE	£ 640.00
	£ 2,340.27

Note 10 - Endowment or Restricted Income Funds

There are only unrestricted funds.

Note 11 - Other Information

a. The fund does not have any material commitments not provided for in the accounts.
b. The fund has not given any guarantees to any third party that could be called on at the year end.
c. The fund has not granted any loans.
d. The fund did not make any ex gratia payments during the year.

Declarations

a. The Trustee has not changed the year end date nor the length of the fund's financial year.
b. The fund has no designated funds.
c. All the fund's operations are continuing operations and there were no discontinued operations.
d. No funds are in deficit.
e. The fund has no marketable intangible assets.
f. There were no interfund loans outstanding at the balance sheet date.
g. None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
h. The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

Bar & Port Trading for Twelve Months ended 30 April 2024

				Previous Year	
Sales		£ 59,591.60		*£ 58,901.88*	
Cost of Sales		£ 44,063.70		*£ 40,165.65*	
Gross Profit		£ 15,527.90		*£ 18,736.23*	
Gross Profit/Sales =%	26.1%		*31.8%*		
Gross Profit/Cost of Sales = (i.e average mark up)	35.2%		*46.6%*		
Less Expenses:					
Bar Wages & PAYE	£ 18,231.43	31%	*£ 24,956.02*	*42%*	
Pipecleaning	£ 2,500.00	5.7%	*£ 3,323.98*	*8.3%*	
Till	£ 1,416.61		*£ -*		
Bar Sundries/Maintenance	£ 107.00		*£ 642.96*		
		£ 22,255.04		*£ 28,922.96*	
Net Loss	-11%	£ (6,727.14)	*-17.3%*	*£ (10,186.73)*	

Independent Examiner's Report to the WOs' Senior Ratings' & SNCOs' Mess HMS Nelson.
Registered Charity No 1128782

I report to the trustee on my examination of the accounts of the WOs' Senior Ratings' & SNCOs' Mess HMS Nelson for the year ended 30 April 24

Respective responsibilities of trustees and examiner

As the charity's trustee is responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
Havant
Hants PO9 3BG

20 June 2024

WARRANT OFFICER'S, SENIOR RATE'S AND SENIOR NON-COMMISSIONED OFFICER'S MESS HMS NE

England & Wales - Charity number 1128782

Accounts

WARRANT OFFICERS', SENIOR RATINGS' and SENIOR NON COMMISSIONED OFFICERS' MESS

HMS NELSON

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2021 to 30 April 2022

Registered Charity No. 1128782

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings' and Senior Non Commissioned Officers' Mess
HMS NELSON

Charity Registered No:	1128782
Covering the Accounting Year:	1 May 2021 to 30 April 2022
Address:	HMS NELSON Queen Street Portsmouth PO1 3HH
Governing Document:	Constitution (Mess Rules)
Object:	Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non Commissioned Officers serving in the Her Majesty's Naval Base Portsmouth.
Trustee:	Commodore J J Bailey ADC Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Holts Military Banking Royal Bank of Scotland Farnborough Surrey
Independent Examiner:	P A Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of espirit de corps. But for Covid-19 the mess would have put on a full social programme for its members, profits from the bar and other activities would provide subsidies for social functions.
Financial Review:	Although the bar had made a loss, the mess increased its worth by £10K over the year. This was mainly because subscription income exceeded running costs by £16K and there had been no need to subsidise major functions. The mess was worth £156.6K, of which £33.7K was represented by property and stock. The bank account held £42.1K which easily covered liabilities of £13.1K.

Investment Selection Policy:	No investments are held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £50K are held in a deposit account. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily.
Grant Policy:	Grants may be made to mess members to assist with the personal contributions to those sporting or other activities.
Risk Assessment:	The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks and believes that by maintaining the free reserves stated it will provide sufficient resources in the event of adverse conditions. Quarterly independent examination of the accounts will mitigate the risk of any mismanagement by the mess committee.
Public Benefit Statement:	This fund provides public benefit by assisting Service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting mess facilities and social activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature *Signed on Original*

Name Commodore J J Bailey Royal Navy.

Appointment Naval Base Commander and sole Managing Trustee

Date 31 May 2022

Independent Examiner's Report to the Trustee of the Warrant Officers', Senior Ratings' and Senior NCOs' Mess, HMS Nelson

I report on the accounts of the Charity for the year ended 30 April 2022 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's qualified statement

The accounts fell into disarray when the contract for running hotel services including mess accounting changed mid-year. At the same time the Mess Accountant had left with no full time replacement. The temporary part time replacement managed to keep the accounts going whilst learning new systems. A permanent replacement joined at the end of the year. Many issues were resolved by year end although recovery of debts was still a concern. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
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Hants PO9 3BG

31 May 2022

WARRANT OFFICER'S, SENIOR RATE'S AND SENIOR NON-COMMISSIONED OFFICER'S MESS HMS NE

England & Wales - Charity number 1128782

Accounts

WARRANT OFFICERS', SENIOR RATINGS' and SENIOR NON COMMISSIONED OFFICERS' MESS

HMS NELSON

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2021 to 30 April 2022

Registered Charity No. 1128782

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings' and Senior Non Commissioned Officers' Mess
HMS NELSON

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Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature *Signed on Original*

Name Commodore J J Bailey Royal Navy.

Appointment Naval Base Commander and sole Managing Trustee

Date 31 May 2022

Independent Examiner's Report to the Trustee of the Warrant Officers', Senior Ratings' and Senior NCOs' Mess, HMS Nelson

I report on the accounts of the Charity for the year ended 30 April 2022 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's qualified statement

The accounts fell into disarray when the contract for running hotel services including mess accounting changed mid-year. At the same time the Mess Accountant had left with no full time replacement. The temporary part time replacement managed to keep the accounts going whilst learning new systems. A permanent replacement joined at the end of the year. Many issues were resolved by year end although recovery of debts was still a concern. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
Havant
Hants PO9 3BG

31 May 2022

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

Registered Charity No. 1128782

BALANCE SHEET

30-Apr-22

	Notes			30-Apr-21
Fixed Assets				
Mess Property	7		£ 20,594.77	*£ 24,037.21*
Current Assets				
Stocks	7A	£ 12,774.63		*£ 13,531.75*
Mess Bills (Pre Oct 21)		£ 729.00		*£ 3,554.82*
Sodexo Mess Bills		£ 21,738.70		*£ -*
Misc Debtors & Prepayments	8/8A	£ 11,462.50		*£ 1,396.24*
Cash		£ 7,178.65		*£ 2,649.31*
Current Account		£ 42,107.67		*£ 58,390.43*
Fair FX prepaid Mastercard		£ 3,402.18		*£ 225.73*
Deposit Account		£ 49,689.33		*£ 49,668.21*
Total Assets		£ 149,082.66		*£ 129,416.49*
Current Liabilities				
Trade Creditors	9	£ 2,115.53		*£ 172.66*
Other Misc Liabilities	9A	£ 9,055.07		*£ 6,611.02*
Charity Chests		£ 602.67		*£ 240.27*
VAT		£ 1,297.44		*£ 2.64*
Total Current Liabilities		£ 13,070.71		*£ 7,026.59*
Net Current Assets			£ 136,011.95	*£ 122,389.90*
Net Assets			£ 156,606.72	*£ 146,427.11*

Approved on 31 May 22

Signed on Original

Commodore J J Bailey ADC Royal Navy
Sole Managing Trustee

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

STATEMENT OF FINANCIAL ACTIVITIES

For twelve months to 30 April 2022

	Notes		*Previous Year*
Income			
Donations		£ 3,900.62	*£ 16,245.55*
Charitable Activities		£ 123,074.68	*£ 81,793.38*
Other Trading Activities		£ 2,357.89	*£ 2,982.88*
Investment Income		£ 45.83	*£ 31.34*
Total Income	3	£ 129,379.02	*£ 101,053.15*
Expenditure			
Raising Funds		£ 1,199.63	*£ 1,925.77*
Charitable Activities		£ 117,999.78	*£ 68,594.15*
Total Expenditure	4	£ 119,199.41	*£ 70,519.92*
Net Income		£ 10,179.61	*£ 30,533.23*
Total funds brought forward		£ 146,427.11	*£ 115,893.88*
Total funds carried forward		**£ 156,606.72**	*£ 146,427.11*

Notes to the Accounts dated 30 April 2022

Note 1 - Accounting policies

a. The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Statement of Recommended Practice 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

Incoming resources

a. Donations are included in the Statement of Financial Activities (SOFA) when the Mess becomes entitled to the donation or grant and it is reasonably certain that it will be received.
b. Incoming resources from fund raising are reported gross in the SOFA
c. Intangible income is not included in the accounts.
d. The Mess receives no unpaid volunteer help.

Expenditure and liabilities

a. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Mess to the expenditure.

Assets

a. Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt. Depreciation is actioned straight line over the expected life of the item. In view of the diverse nature and multi use, depreciation is not allocated to any of the activity costs.
b. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none

Note 3 - Income

	Year to 30 Apr 22		*Previous Year*	
Donations				
RNRMC Grants	£ 2,303.43		*£ 7,665.66*	
Furlough Grants	£ 1,597.19		*£ 8,579.89*	
		£ 3,900.62		*£ 16,245.55*
Charitable Activities				
Mess Subscriptions	£ 55,683.74		*£ 55,615.30*	
Associate Mess Subs	£ 2,987.34		*£ 4,475.41*	
Mess functions	£ 3,138.13		*£ -*	
Twickenham	£ 3,525.00		*£ -*	
Bar Sales	£ 52,125.90		*£ 21,587.00*	
Weekly Meat Raffle	£ 4,352.90		*£ -*	
Christmas Draw	£ 1,225.00		*£ -*	
Coffee & Tea	£ 36.67		*£ 115.67*	
		£ 123,074.68		*£ 81,793.38*
Raising Funds				
Gaming Machines	£ 804.49		*£ 533.59*	
Gamecards	£ 1,036.20		*£ 1,992.95*	
Vending	£ 116.67		*£ 336.68*	
Private Functions	£ 244.98		*£ 109.20*	
Family Rooms	£ 155.55		*£ 10.46*	
		£ 2,357.89		*£ 2,982.88*
Investment Income				
Bank Interest		£ 45.83		*£ 31.34*
Total Income		£ 129,379.02		*£ 101,053.15*

Note 4 - Expenditure

	Year to 30 Apr 22		*Previous Year*	
Raising Funds				
Gamecards	£ 820.91		*£ 1,441.07*	
Vending	£ 378.72		*£ 448.04*	
Private Functions	£ -		*£ 36.66*	
		£ 1,199.63		*£ 1,925.77*
Charitable Activities				
Trading Costs				
Cost of Bar Sales	£ 59,426.66		*£ 32,479.73*	
Functions (from ticket sales)	£ 3,138.13		*£ -*	
Function Subsidy	£ 3,962.71		*£ -*	
Twickenham	£ 4,657.50		*£ -*	
Weekly Meat Raffle	£ 5,143.85		*£ -*	
Christmas Draw	£ 2,422.37		*£ 181.00*	
Running Costs				
Mess Guests	£ 811.60		*£ 88.48*	
Performing Rights/PPL	£ 1,759.86		*£ 840.00*	
MPLC Licence	£ -		*£ 374.00*	
Newspapers & Milk	£ 1,537.25		*£ 1,383.10*	
Coffee & tea	£ 6,170.76		*£ 7,895.19*	
Dining Hall extras	£ -		*£ -*	
TV, Video & Audio	£ 7,060.02		*£ 4,265.59*	
Monthly LAF Sports Contribution	£ 3,000.00		*£ 3,000.00*	
Repairs & Renewals	£ 2,260.95		*£ 784.89*	
Insurance	£ 1,423.04		*£ 1,432.04*	
Trophy Hire	£ 24.00		*£ 29.97*	
Additional cleaning/Laundry	£ 17.48		*£ 137.79*	
Presentations /Gifts	£ 496.65		*£ 205.00*	
Mementoes/Wine Boxes	£ -		*£ 130.55*	
Flowers and Decs	£ 31.49		*£ 117.74*	
Misc Expenditure	£ 38.00		*£ 404.41*	
Governance Costs				
Accounts and Examination	£ 2,410.00		*£ 2,350.00*	
Support Costs				
Bank & Card Charges	£ 1,775.53		*£ 1,394.89*	
Committee Wages	£ 6,254.00		*£ 6,723.62*	
Office	£ -		*£ 89.77*	
Depreciation	£ 4,177.93		*£ 4,286.39*	
		£ 117,999.78		*£ 68,594.15*
Total Expenditure		£ 119,199.41		*£ 70,519.92*

Note 5 - Paid Employees

a. Bar wages of £23406 (last year £15043) and Committee wages of £6254 (last year £6724)
b. There were no full time employees. The Mess Accountant who administers the fund is not paid by the fund.

Note 6 - Trustees and Other Related Parties

a. No expenses or emoluments have been paid to the sole Managing Trustee.
b. The Mess makes a contribtion to the LAF Sports Fund to secure benefits for its members, It occasionally receives grants from the LAF. This charity and the LAF Charity have the same Managing Trustee.
c. There were no amounts due to or from the sole Managing Trustee.

Note 7 - Tangible Fixed Assets - Property - Fixture s & Fittings

Property Valuation as at 1 May 21	£ 24,037.21
Additions	£ 735.49
Depreciation & Write Offs	£ (4,177.93)
Property Valuation at 30 Apr 22	£ 20,594.77

Note 7A - Stocks

Bar	£ 12,566.32
Vending	£ 208.31
	£ 12,774.63

Note 8 - Debtors

Bar Sales in Hand	£ 1,139.00
Interest	£ 18.00
	£ 1,157.00

Note 8A - Prepayments

Christmas Ball 22	£ 6,600.00
Summer Ball 22	£ 757.50
Falklands Dinner	£ 600.00
Insurance	£ 1,067.00
PRS/PPL	£ 952.00
TV Licence	£ 159.00
Sky TV	£ 170.00
	£ 10,305.50

Note 9 - Trading Creditors

Asahi	£ 1,417.78
Newspapers	£ 697.75
	£ 2,115.53

Note 9A - Miscellaneous Creditors

Crown Accommodation	£ 84.78
Wages	£ 2,450.61
HMRC PAYE/DWP	£ 771.53
RNRMC Garden Grant Prepaid	£ 3,737.15
Falkalnds Dinner Tickets prepaid	£ 535.00
Port Fines	£ 205.00
Trophy Hire	£ 24.00
Mess Bills in Credit Pre Oct 21	£ 537.00
Bank Charges	£ 100.00
PNIE	£ 610.00
	£ 9,055.07

Note 10 - Endowment or Restricted Income Funds

There are only unrestricted funds

Note 11 - Other Information

a. The fund does not have any material commitments not provided for in the accounts
b. The fund has not given any guarantees to any third party that could be called on at the year end.
c. The fund has not granted any loans.
d. The fund did not make any ex gratia payments during the year.

Declarations

a. The Trustee has not changed the year end date nor the length of the fund's financial year
b. The fund has no designated funds
c. All the fund's operations are continuing operations and there were no discontinued operations.
d. No funds are in deficit.
e. The fund has no marketable intangible assets
f. There were no interfund loans outstanding at the balance sheet date.
g. None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
h. The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

Bar Trading for twelve months ended 30 April 2022

				Previous Year	
Sales		£ 52,125.90		*£ 21,587.00*	
Cost of Sales		£ 32,855.20		*£ 14,298.87*	
Gross Profit		£ 19,270.70		*£ 7,288.13*	
Gross Profit/Sales =%	37.0%			*33.8%*	
Gross Profit/Cost of Sales = (i.e average mark up)	58.7%			*51.0%*	
Less Expenses:					
Bar Wages & PAYE	£ 23,406.35 }	42%		*£ 15,043.01*	*30%*
Less Furlough Grants	£ (1,597.19) }			*£ (8,579.89)*	
Pipecleaning	£ 2,856.00	8.7%		*£ 1,740.39*	*12.2%*
Covid Write Off - Estimate	£ -			*£ 800.00*	
Bar Sundries/Maintenance	£ 38.46			*£ 559.26*	
Gases	£ 270.65			*£ 38.20*	
		£ 24,974.27		*£ 9,600.97*	
Net Loss	-11%	£ (5,703.57)		*-10.7%*	*£ (2,312.84)*

WARRANT OFFICERS', SENIOR RATINGS' and SENIOR NON COMMISSIONED OFFICERS' MESS

HMS NELSON

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2021 to 30 April 2022

Registered Charity No. 1128782

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings' and Senior Non Commissioned Officers' Mess
HMS NELSON

Charity Registered No:	1128782
Covering the Accounting Year:	1 May 2021 to 30 April 2022
Address:	HMS NELSON Queen Street Portsmouth PO1 3HH
Governing Document:	Constitution (Mess Rules)
Object:	Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non Commissioned Officers serving in the Her Majesty's Naval Base Portsmouth.
Trustee:	Commodore J J Bailey ADC Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Holts Military Banking Royal Bank of Scotland Farnborough Surrey
Independent Examiner:	P A Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of espirit de corps. But for Covid-19 the mess would have put on a full social programme for its members, profits from the bar and other activities would provide subsidies for social functions.
Financial Review:	Although the bar had made a loss, the mess increased its worth by £10K over the year. This was mainly because subscription income exceeded running costs by £16K and there had been no need to subsidise major functions. The mess was worth £156.6K, of which £33.7K was represented by property and stock. The bank account held £42.1K which easily covered liabilities of £13.1K.

Investment Selection Policy:	No investments are held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £50K are held in a deposit account. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily.
Grant Policy:	Grants may be made to mess members to assist with the personal contributions to those sporting or other activities.
Risk Assessment:	The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks and believes that by maintaining the free reserves stated it will provide sufficient resources in the event of adverse conditions. Quarterly independent examination of the accounts will mitigate the risk of any mismanagement by the mess committee.
Public Benefit Statement:	This fund provides public benefit by assisting Service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting mess facilities and social activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature *Signed on Original*

Name Commodore J J Bailey Royal Navy.

Appointment Naval Base Commander and sole Managing Trustee

Date 31 May 2022

Independent Examiner's Report to the Trustee of the Warrant Officers', Senior Ratings' and Senior NCOs' Mess, HMS Nelson

I report on the accounts of the Charity for the year ended 30 April 2022 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's qualified statement

The accounts fell into disarray when the contract for running hotel services including mess accounting changed mid-year. At the same time the Mess Accountant had left with no full time replacement. The temporary part time replacement managed to keep the accounts going whilst learning new systems. A permanent replacement joined at the end of the year. Many issues were resolved by year end although recovery of debts was still a concern. In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
Havant
Hants PO9 3BG

31 May 2022

WARRANT OFFICER'S, SENIOR RATE'S AND SENIOR NON-COMMISSIONED OFFICER'S MESS HMS NE

England & Wales - Charity number 1128782

Accounts

WARRANT OFFICERS', SENIOR RATINGS' and SENIOR NON COMMISSIONED OFFICERS' MESS

HMS NELSON

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2020 to 30 April 2021

Registered Charity No. 1128782

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings' and Senior Non Commissioned Officers' Mess
HMS NELSON

Charity Registered No:	1128782
Covering the Accounting Year:	1 May 2020 to 30 April 2021
Address:	HMS NELSON Queen Street Portsmouth PO1 3HH
Governing Document:	Constitution (Mess Rules)
Objects:	Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non Commissioned Officers serving in the Her Majesty's Naval Base Portsmouth.
Trustee:	Commodore J J Bailey ADC Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers	Holts Military Banking Royal Bank of Scotland Farnborough Surrey
Independent Examiner:	M L Butcher FMAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of espirit de corps. But for Covid-19 the mess would put on a full social programme for its members, profits from the bar and other activities would provide subsidies for social functions.
Financial Review:	The net worth of the fund had increased by £30.5K to £146.4K, including property and stock worth £37.6K. The bank, deposit and cash assets totalling £110.7K more than covered the liabilities of £7K. The increase in funds was mainly for three reasons: • Subscription income exceeded running costs by £19.5K. • Trading profits (associates fees less bar losses) of £2.2K were not needed for function subsidies. • RNRMC grant of £7.7K

Investment Selection Policy.	No investments are held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £49K are held in a deposit account. The Trustees aim to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily.
Grant Policy:	Grants may be made to mess members to assist with the personal contributions to those sporting or other activities.
Risk Assessment:	The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks and believes that by maintaining the free reserves stated it will provide sufficient resources in the event of adverse conditions. Quarterly independent examination of the accounts will mitigate the risk of any mismanagement by the mess committee.
Public Benefit Statement	This fund provides public benefit by assisting Service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing and supporting mess facilities and social activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests. I confirm that 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature *Signed on Original*

Name Commodore J J Bailey Royal Navy.

Appointment Naval Base Commander and sole Managing Trustee

Date 17 June 2021

Independent Examiner's Report to the Trustee of the Warrant Officers', Senior Ratings' and Senior NCOs' Mess, HMS Nelson

I report on the accounts of the Charity for the year ended 30 April 2021 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed on Original

M L Butcher FMAAT
5 Nursery Road
Havant
Hants PO9 3BG

17 June 2021

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

Registered Charity No. 1128782

BALANCE SHEET

30-Apr-21

	Notes			30-Apr-20
Fixed Assets				
Mess Property	7		£ 24,037.21	*£ 21,056.67*
Current Assets				
Stocks	7A	£ 13,531.75		*£ 16,258.17*
Mess Bills		£ 3,554.82		*£ 5,821.16*
Misc Debtors & Prepayments	8/8A	£ 1,396.24		*£ 3,005.28*
Cash		£ 2,649.31		*£ 4,345.29*
Current Account		£ 58,390.43		*£ 28,366.84*
Fair FX prepaid Mastercard		£ 225.73		*£ 3,135.39*
Deposit Account		£ 49,668.21		*£ 49,609.27*
		£ 129,416.49		*£ 110,541.40*
Current Liabilities				
Accounts payable	9	£ 172.66		*£ 485.89*
Other Misc liabilities	9A	£ 6,611.02		*£ 15,761.21*
Charity Chests		£ 240.27		*£ 187.67*
VAT		£ 2.64		*£ (730.58)*
Total current liabilities		£ 7,026.59		*£ 15,704.19*
Net Current Assets			£ 122,389.90	*£ 94,837.21*
Net Assets			£ 146,427.11	*£ 115,893.88*

Approved on 17 June 2021 *Signed on Original*

Commodore J J Bailey ADC Royal Navy
Sole Managing Trustee

HMS NELSON WOs', SENIOR RATINGS' & SNCOs' MESS

STATEMENT OF FINANCIAL ACTIVITIES

For twelve months to 30 April 2021

	Notes		*Previous Year*
Income			
Donations		£ 16,245.55	*£ 833.11*
Charitable Activities		£ 81,793.38	*£ 176,219.54*
Other Trading Activities		£ 2,982.88	*£ 25,262.50*
Investment Income		£ 31.34	*£ 313.22*
Total Income	3	£ 101,053.15	*£ 202,628.37*
Expenditure			
Raising Funds		£ 1,925.77	*£ 19,969.62*
Charitable Activities		£ 68,594.15	*£ 168,530.30*
Total Expenditure		£ 70,519.92	*£ 188,499.92*
Net income	4	£ 30,533.23	*£ 14,128.45*
Plus Property Adjustments		£ -	*£ 8,497.17*
Total funds brought forward		£ 115,893.88	*£ 93,268.26*
Total funds carried forward		**£ 146,427.11**	*£ 115,893.88*

Notes to the Accounts dated 30 April 2021

Note 1 - Accounting policies

a. The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Statement of Recommended Practice 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

Incoming resources

a. Donations are included in the Statement of Financial Activities (SOFA) when the Mess becomes entitled to the donation or grant and it is reasonably certain that it will be received.
b. Incoming resources from fund raising are reported gross in the SOFA
c. Intangible income is not included in the accounts.
d. The Mess receives no unpaid volunteer help.

Expenditure and liabilities

a. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Mess to the expenditure.

Assets

a. Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt. Depreciation is actioned at 25% straight line over four years. In view of the diverse nature and multi use, depreciation is not allocated to any of the activity costs.
b. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none

Note 3 - Income

	Year to 30 Apr 21		*Previous Year*	
Donations				
RNRMC Grants	£ 7,665.66		*£ -*	
Furlough Grants	£ 8,579.89		*£ 833.11*	
		£ 16,245.55		*£ 833.11*
Charitable Activities				
Mess Subscriptions	£ 55,615.30		*£ 68,111.66*	
Associate Mess Subs	£ 4,475.41		*£ 4,867.77*	
Mess functions	£ -		*£ 15,041.64*	
Twickenham 19	£ -		*£ 5,175.00*	
Bar Sales	£ 21,587.00		*£ 70,895.53*	
Weekly Raffle	£ -		*£ 9,234.20*	
Christmas Draw	£ -		*£ 2,710.00*	
Coffee & Tea	£ 115.67		*£ 182.74*	
Misc Income	£ -		*£ 1.00*	
		£ 81,793.38		*£ 176,219.54*
Raising Funds				
Gaming Machines	£ 533.59		*£ 1,466.33*	
Gamecards	£ 1,992.95		*£ 4,829.20*	
Vending	£ 336.68		*£ 459.67*	
Private Functions	£ 109.20		*£ 16,481.88*	
Family Rooms	£ 10.46		*£ 2,025.42*	
		£ 2,982.88		*£ 25,262.50*
Investment Income				
Bank Interest		£ 31.34		*£ 313.22*
Total Income		£ 101,053.15		*£ 202,628.37*

Note 4 - Expenditure

	Year to 30 Apr 21		Previous Year	
Raising Funds				
Gamecards	£ 1,441.07		*£ 4,482.20*	
Vending	£ 448.04		*£ 570.79*	
Family Rooms	£ -		*£ 717.25*	
Private Functions	£ 36.66		*£ 14,199.38*	
		£ 1,925.77		*£ 19,969.62*
Charitable Activities				
Operating Costs				
Cost of Bar Sales	£ 32,479.73		*£ 66,730.26*	
Functions (from ticket sales)	£ -		*£ 15,041.64*	
Function Subsidy	£ -		*£ 16,823.12*	
Twickenham 19	£ -		*£ 7,271.53*	
Weekly Raffle	£ -		*£ 9,336.07*	
Christmas Draw - Refund '20	£ 181.00		*£ 3,843.57*	
Mess Guests	£ 88.48		*£ 1,286.55*	
Performing Rights/PPL	£ 840.00		*£ 1,185.03*	
MPLC Licence	£ 374.00		*£ 442.00*	
Newspapers & Milk	£ 1,383.10		*£ 3,335.11*	
Coffee & tea	£ 7,895.19		*£ 11,374.31*	
Dining Hall extras	£ -		*£ 3,330.24*	
TV, Video & Audio	£ 4,265.59		*£ 6,014.66*	
Monthly LAF Sports Contribution	£ 3,000.00		*£ 3,000.00*	
Repairs & Renewals	£ 784.89		*£ 1,771.83*	
Insurance	£ 1,432.04		*£ 1,433.54*	
Trophy Hire	£ 29.97		*£ -*	
Additional cleaning/Laundry	£ 137.79		*£ 145.73*	
Presentations /Gifts	£ 205.00		*£ 709.04*	
Mementoes/Wine Boxes	£ 130.55		*£ -*	
Flowers and Decs	£ 117.74		*£ 101.99*	
Misc Expenditure	£ 404.41		*£ 241.87*	
Governance Costs				
Accounts and Examination	£ 2,350.00		*£ 2,240.00*	
Support Costs				
Bank & Card Charges	£ 1,394.89		*£ 1,112.68*	
Mess Staff Wages	£ 6,723.62		*£ 6,604.21*	
Office	£ 89.77		*£ 335.24*	
Mess Bill write off	£ -		*£ 307.00*	
Depreciation	£ 4,286.39		*£ 4,513.08*	
		£ 68,594.15		*£ 168,530.30*
Total Expenditure		£ 70,519.92		*£ 188,499.92*

Note 5 - Paid Employees

a. Bar wages of £15043 (last year £20121) and Committee wages of £6724 (last year £6604)
b. There were no full time employees. The Mess Accountant who administers the fund is not paid by the fund.

Note 6 -Trustees and Other Related Parties

a. No expenses or emoluments have been paid to the sole Managing Trustee
b. The Mess makes a contribtion to the LAF Sports Fund to secure benefits for its members, It occasionally receives grants from the LAF. This charity and the LAF Charity have the same Managing Trustee.
c. There were no amounts due to or from the sole Managing Trustee

Note 7 - Tangible Fixed Assets - Property - Fixture s & Fittings

Property Valuation as at 1 May 20	£ 21,056.67
Additions	£ 7,266.93
Depreciation & Write Offs	£ (4,286.39)
Property Valuation at 30 Apr 21	£ 24,037.21

Note 7A - Stocks

Bar	£ 13,407.85
Vending	£ 123.90
	£ 13,531.75

Note 8 - Debtors

None	£ -
	£ -

Note 8A - Prepayments

Insurance	£ 1,067.00
TV Licence	£ 159.00
Sky TV	£ 170.24
	£ 1,396.24

Note 9 - Trading Creditors

BT	£ 8.59
Elior	£ 164.07
	£ 172.66

Note 9A - Miscellaneous Creditors

Crown Accommodation	£ 4.68
HMRC PAYE/DWP	£ 191.00
RNRMC Grant Prepaid	£ 5,334.34
Christmas Draw	£ 286.00
Port Fines	£ 205.00
PNIE	£ 590.00
	£ 6,611.02

Note 10 - Endowment or Restricted Income Funds

There are only unrestricted funds

Note 11 - Other Information

a. The fund does not have any material commitments not provided for in the accounts
b. The fund has not given any guarantees to any third party that could be called on at the year end.
c. The fund has not granted any loans.
d. The fund did not make any ex gratia payments during the year.

Declarations

a. The Trustee has not changed the year end date nor the length of the fund's financial year
b. The fund has no designated funds
c. All the fund's operations are continuing operations and there were no discontinued operations.
d. No funds are in deficit.
e. The fund has no marketable intangible assets
f. There were no interfund loans outstanding at the balance sheet date.
g. None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
h. The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

Bar Trading for twelve months ended 30 April 2021

				Previous Year	
Sales		£ 21,587.00			*£ 70,895.53*
Cost of Sales		£ 14,298.87			*£ 42,944.69*
Gross Profit		£ 7,288.13			*£ 27,950.84*
Gross Profit/Sales =%	33.8%			*39.4%*	
Gross Profit/Cost of Sales = (i.e average mark up)	51.0%			*65.1%*	
Less expenses:					
Bar Wages & PAYE	£ 15,043.01	30%		*£ 20,121.44*	*27%*
Less Furlough Grants	£ (8,579.89)			*£ (833.11)*	
Pipecleaning	£ 1,740.39	12.2%		*£ 2,028.90*	*4.7%*
Covid Write Off - Estimate	£ 800.00			*£ -*	
Bar Sundries/Maintenance	£ 559.26			*£ 730.98*	
Gases	£ 38.20			*£ 904.25*	
		£ 9,600.97			*£ 22,952.46*
Net Profit /(Loss)	-11%	£ (2,312.84)		*7.1%*	*£ 4,998.38*

PN INDEPENDENT EXAMINATIONS

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Naval Base Commander
HM Naval Base
Portsmouth

14 May 21

HMS NELSON WARRANT OFFICERS', SENIOR RATINGS' & SENIOR NCOs' MESS – EXAMINATION OF ACCOUNTS – 30 APR 21

1. The annual examination of the WO, SR & SNCO Mess Fund for the year to 30 Apr 21 has been completed satisfactorily. The annual accounts and a draft Trustee's Annual Report (TAR) are enclosed. After approval the on-line annual report to the Charity Commission should be completed including uploading PDF versions of these accounts and the TAR.

2. The Mess had been quiet due to Covid. The accounts were, as always, very well presented with comprehensive documentation provided. Cash had been counted by Elior staff and the bar stock was mustered by the Bar Manager and the Vice President. There was no independent muster of cash or property.

3. Non-depreciating property was worth £9.7K and depreciating property was worth £14.4K after £4.3K depreciation. Property items worth £7.3K were purchased. However, as these were funded by RNRMC grants it had the effect of increasing the assets of the fund at no cost to itself.

4. The mess had four members with outstanding mess bills over three months old, albeit they were for small amounts totalling £156. The Mess Accountant has had support from the committee to chase slow payers when her efforts were rebuffed.

5. The bar stock items had all been updated and were now recorded on the Sage software accounts system. At year end the value of mustered stock was £13.5K. All sales and purchases are now being actioned on Sage ready for when the bar re-opens.

6. Bar sales were down by £49.3K to £21.6K mainly due to the bar remaining closed because of the Covid restrictions. Because of the closures, the bar made a net loss over the year of £2.3K (11%), after wages and other costs were deducted. The mess had to write off an estimated £800 of stock because it went out of date.

7. Furlough grants totalling £8.6K helped towards reducing the large bar wage bill of £15K.

8. The £88 function wine purchased from France some years ago was written off.

9. Military subscription income of £55.6K exceeded normal running costs of £36.1K at the end of the year. This was despite the mess committee reducing the monthly mess fees to £8 from Feb 21. This will continue to Jun 21. Spending on running costs was also much reduced over the year as footfall in the mess fell because of Covid.

10. Other income and costs were markedly affected by Covid and of note were:

- TV costs were down £1.7K to £4.3K. Sky had reduced their bill over part of the Covid period.
- Newspapers costs were down by nearly £2K to £1.4K because the order was cancelled
- Coffee costs decreased by £3.5K to £7.9K.
- There were no dining hall extra costs compared to £3.3K in Apr 20.

11. Other noteworthy items were:

- The gaming machine share of profits was £533
- The game cards made a profit of £552.
- Mess wage costs had actually increased by a small margin to £6.7K.

12. All mess functions had been cancelled due to Covid restrictions and consequently there was no function subsidy which would normally be covered by the trading profits of the mess (mainly bar, associate members fees). Therefore, there was no additional VAT bill to pay.

Summary

13. The net worth of the fund had increased by £30.5K to £146.4K, including property and stock worth £37.6K. The bank, deposit and cash assets totalling £110.7K more than covered the liabilities of £7K.

14. The increase in funds was mainly for three reasons:

- Subscription income exceeded running costs by £19.5K.
- Trading profits (associates fees less bar losses) of £2.2K were not needed for function subsidies.
- RNRMC grant of £7.7K

M L Butcher
PN Independent Examinations

Information:

The Mess President, WO, SR & SNCO Mess, HMS Nelson