

THE WARDROOM MESS, HMS DRAKE

England & Wales · Charity number 1129025

Details

Other names	WR MESS HMS DRAKE
Status	Registered
Legal form	Other
Registered	2009-04-06
Register	View on the Charity Commission register

Contact

Address	Wrma Wardroom Mess Hms Drake Plymouth PL2 2BG
Phone	01752555328
Email	WRMADRAKEMESS@GMAIL.COM

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: Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Commissioned Officers serving in the Her Majesty's Naval Base Devonport

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£210,220	£225,138	-	-
2024-08-31	£200,817	£161,877	-	-
2023-08-31	£174,116	£183,198	-	-
2022-08-31	£140,279	£162,366	-	-
2021-08-31	£84,297	£57,231	-	-

Trustees

Name	Role	Appointed
Commodore Roma Jane Roe		2026-02-02

THE WARDROOM MESS, HMS DRAKE

England & Wales - Charity number 1129025

Accounts

WARDROOM MESS

HMS DRAKE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 September 2024 to 31 August 2025

Registered Charity No. 1129025

Trustees' Annual Report and Comments

Wardroom Mess
HMS DRAKE

Charity Registered No:	1129025
Covering the Accounting Year:	1 September 2024 to 31 August 2025
Address:	HMS DRAKE Devonport Plymouth PL2 2BG
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 Commissioned Officers serving in His Majesty's Naval Base Devonport.
Trustee:	Brigadier M J Tanner OBE ADC Royal Marines
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Lloyds Banking Group Royal Parade Plymouth
Independent Examiner:	Marianne 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 esprit de corps. The mess put on a full social programme for its members providing very generous subsidies for social functions with profits from the bar and associate member subscriptions supplemented by the excess from uniformed subscription income.
Financial Review:	<p>The worth of the fund had fallen by £14.9K. The main reasons were:</p> <ul style="list-style-type: none">• Property revaluation - £55.5K fall.• Offset by:• Bank and bond interest received - £3.3K.• Other income - £2.4K.• RNRMC Grant - £3K.• Running costs exceeded military subscriptions by £32K. <p>The Wardroom was worth £743.9K but most of this, 71%, consisted of property assets totalling £528.2K. The fund had bank assets of £163.8K to cover current liabilities of £29.5K. In addition, the Wardroom held £54.4K in a separate annual fixed interest savings bond.</p>

Investment Selection Policy: None are held.

Financial Reserves Policy: The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This is set at £54.4K held in a fourteen-month savings bond. The Trustee aims 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: Small sports grants may be paid to mess members.

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 would provide sufficient resources in the event of adverse conditions.

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 Brigadier M J Tanner OBE ADC Royal Marines

Appointment Naval Base Commander and Sole Managing Trustee

Date 20 October 2025

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-25

	Note		31 Aug 24
ASSETS			
Fixed Assets			
Mess Property	7	£ 528,249.00	£ 569,009.00
Investment Bond		£ 54,441.31	£ 51,407.67
		<u>£ 582,690.31</u>	<u>£ 620,416.67</u>
Current Assets			
Messbills		£ 21,477.94	£ 15,584.66
Misc Debtors & Prepayments	8	£ 5,386.27	£ 4,780.00
Bank Accounts		£ 163,808.37	£ 149,002.23
Total Current Assets		<u>£ 190,672.58</u>	<u>£ 169,366.89</u>
LIABILITIES			
Creditors	9	£ 26,607.89	£ 20,081.10
47 Cdo RM HQ Fund		£ 641.39	£ 697.87
VAT		£ 2,236.58	£ 10,209.94
Current Liabilities		<u>£ 29,485.86</u>	<u>£ 30,988.91</u>
Net Current Assets		£ 161,186.72	£ 138,377.98
Net Assets		<u><u>£ 743,877.03</u></u>	<u><u>£ 758,794.65</u></u>

Approved on 20 October 2025

Signed On Original

Brigadier M J Tanner OBE ADC Royal Marines
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For Year to 31 Aug 25

	<i>Note</i>	<i>Previous Year</i>
Income		
Donations	£ 3,000.00	£ 1,679.92
Charitable Activities	£ 202,301.26	£ 192,137.48
Investment Income	£ 3,332.03	£ 4,599.98
Other Trading Activities	£ 1,587.50	£ 2,400.00
		<u>£ 200,817.38</u>
Total Income	3	<u>£ 210,220.79</u>
Expenditure		
Charitable Activities	£ 169,648.41	£ 161,877.89
Other	£ 55,490.00	£ -
		<u>£ 161,877.89</u>
Total Expenditure	4	<u>£ 225,138.41</u>
Net Income (Expenditure)		£ (14,917.62)
Previous Year Correction		£ -
		£ 500.00
Total Funds Brought Forward		£ 719,355.16
Total Funds Carried Forward		<u>£ 758,794.65</u>

HMS DRAKE WARDROOM MESS FUND
Notes to the Accounts dated 31 August 2025

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 effective 2019 and the provisions of the Charities Acts. Significant policies adopted are:

Income

- a. Donations are included in the Statement of Financial Activities (SOFA) when the fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

Expenditure and Liabilities

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

Assets

- a. Paintings, furniture, works of art, silver and books were valued by Bearnès, Hampton & Littlewood in February 2025.
- b. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- c. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none.

Note 3 - Income

			<u>Previous Year</u>	
<i>Donations</i>				
RNRMC Grant - Furniture Re-upholstered	£ 3,000.00		-	
Windfall - Closed Holding Account	£ -		£ 1,679.92	
		£ 3,000.00		£ 1,679.92
<i>Charitable Activities</i>				
Mess Subscriptions	£ 78,746.75		£ 76,840.32	
Associate Subscriptions	£ 17,074.50		£ 16,515.03	
Function Income	£ 58,653.41		£ 65,125.71	
Bar Profits	£ 26,795.20		£ 27,160.99	
Ice Cream Profit	£ 18.13		£ 35.17	
Christmas Raffle	£ 18,645.00		£ 5,020.00	
Extra Messing Charge	£ 1,837.00		£ -	
Coffee	£ 7.00		£ 92.00	
Napkin & Candle Sales	£ 72.88		£ 142.79	
Port Sales	£ 137.00		£ 1,150.92	
Christmas Card Sales	£ 160.00		£ -	
Bike Lockers	£ 100.00		£ -	
Taxi Fares & Z-Bed	£ 10.00		£ 32.55	
Misc & Amazon Credits Income	£ 44.39		£ 22.00	
		£ 202,301.26		£ 192,137.48
<i>Other Trading Activities</i>				
Private Function Facilities Charge	£ 1,587.50		£ 2,400.00	
		£ 1,587.50		£ 2,400.00
<i>Investment Income</i>				
Bank & Bond Interest		£ 3,332.03		£ 4,599.98
Total Income		<u>£ 210,220.79</u>		<u>£ 200,817.38</u>

Note 4 - Expenditure

		<u>Previous Year</u>	
<i>Charitable Activities</i>			
<i>Operating Costs</i>			
Function Expenses from Tickets	£ 58,653.41	£ 65,125.71	
Functions Expenses from Subsidy	£ 45,726.94	£ 42,160.49	
Port Cost of Sales	£ 137.00	£ 668.47	
Christmas Raffle	£ 18,442.71	£ 7,740.93	
<i>Running Costs</i>			
Minor Function Expenditure	£ 1,207.10	£ 2,415.34	
Performing Rights Licence	£ 2,230.73	£ 1,774.42	
Insurance	£ 2,305.16	£ 1,785.88	
Repairs & Renewals	£ 1,392.16	£ 334.27	
Newspapers & Periodicals	£ 5,734.15	£ 6,277.10	
TV and Video	£ 6,714.02	£ 8,649.85	
BACS	£ 4,829.49	£ 5,287.62	
Gifts/Flowers	£ 1,749.48	£ 1,197.31	
Grant - 47 Cdo Dinner	£ -	£ 200.00	
Trophy Hire	£ 304.91	£ 304.90	
Lost Trophy Cost	£ -	£ 142.33	
Napkins	£ 110.44	£ -	
Coffee	£ 5,531.50	£ 4,205.05	
Sauces and Squash	£ 1,505.61	£ 763.32	
CAF Contribution	£ 2,000.00	£ 2,000.00	
Mess Guests	£ 931.18	£ 785.58	
Christmas Decs/Cards	£ 1,000.00	£ 1,000.00	
Travel/Fuel Costs	£ 88.01	£ -	
Misc Expenses	£ -	£ 1.00	
<i>Governance Costs</i>			
Examination of Accounts	£ 1,090.00	£ 1,070.00	
Valuers Fees	£ 1,800.00	£ -	
<i>Support Costs</i>			
Office Costs	£ 106.16	£ 440.00	
Sage Software & Support	£ 2,725.20	£ 3,121.43	
Card Charges	£ 633.37	£ 769.19	
Bad Debt Write Off	£ -	£ 57.10	
Depreciation	£ 2,699.68	£ 3,600.60	
	£ 169,648.41	£ 161,877.89	
<i>Other</i>			
Revaluation - Non Depreciating Artefacts	£ 55,490.00	£ -	
	£ 55,490.00	£ -	
Total Expenditure	£ 225,138.41	£ 161,877.89	

Note 5 - Paid Employees

The charity has no paid employees.

Note 6 - Trustees and Other Related Parties

- a. No expenses or emoluments have been paid to the Sole Managing Trustee.
- b. There are no amounts due to or from the Sole Managing Trustee.

Note 7 - Tangible Fixed Assets - Property Account

	Non-depreciating Property	Depreciating Property	Total
As at 31 Aug 24	£ 559,380	£ 9,629	£ 569,009
Additions	£ 1,948	£ 15,481.68	£ 17,429.68
Re-Valuation	£ (55,490)	£ -	£ (55,490.00)
Depreciation	£ -	£ (2,699.68)	£ (2,699.68)
As at 31 Aug 25	<u>£ 505,838</u>	<u>£ 22,411</u>	<u>£ 528,249</u>

Note 8 - Miscellaneous Debts and Prepayments

Accrued Bond Interest	£ 717.41
Prepayments	
Trafalgar Night 25	£ 2,011.86
Insurance	£ 566.00
TV Licences	£ 131.00
Trophy Hire	£ 178.00
PRS/PPL	£ 1,782.00
	<u>£ 5,386.27</u>

Note 9 - Creditors

PNIE	£ 1,090.00
Christmas Raffle 25 Prepaid	£ 10,355.00
Newspapers - August	£ 515.30
BT TV	£ 161.44
BACS - Bottomline	£ 242.15
ESS Retail	£ 1,055.28
ESS Bar Sales (from Mess Bills)	£ 1,588.20
ESS Private Functions	£ 10,080.27
PRNOA Functions	£ 12.87
Charity Chest	£ 40.00
Crown Accommodation	£ 1,467.38
	<u>£ 26,607.89</u>

Note 10 - Endowment of Retriected Income Funds

There are none.

Note 11 - Other Information

- The fund does not have any material commitments not provided for in the accounts.
- The fund has not given any guarantees to any third party that could be called on at the year end.

Note 12 - Declarations

- The Trustee has not changed the year end date nor the length of the financial year.
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets.
- 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 other than periodic professional valuations of non depreciating assets, last conducted in February 2025.
- Items of non depreciating property which were not owned by the fund do not include items on loan from the Trophy Centre and Drake's Sword.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

**Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Drake.
Charity Registered No: 1129025**

I report on the accounts of the Charity for the year ended 31 August 2025, which are set out in pages 1 to 5 and accompanying notes.

Responsibilities and basis report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed 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 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

20 October 2025

THE WARDROOM MESS, HMS DRAKE

England & Wales - Charity number 1129025

Accounts

WARDROOM MESS

HMS DRAKE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 September 2023 to 31 August 2024

Registered Charity No. 1129025

Trustees' Annual Report and Comments

Wardroom Mess
HMS DRAKE

Charity Registered No:	1129025
Covering the Accounting Year:	1 September 2023 to 31 August 2024
Address:	HMS DRAKE Devonport Plymouth PL2 2BG
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 Commissioned Officers serving in His Majesty's Naval Base Devonport.
Trustee:	Brigadier M J Tanner OBE ADC Royal Marines
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Lloyds Banking Group Royal Parade Plymouth
Independent Examiner:	Marianne 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 esprit de corps. The mess put on a full social programme for its members providing very generous subsidies for social functions with profits from the bar and associate member subscriptions supplemented by the excess from uniformed subscription income.
Financial Review:	<p>The operational activities of the fund had increased by £38.9K over the year. The main reasons were:</p> <ul style="list-style-type: none">• Military subscriptions exceeding running costs by £30.6K.• Trading profits exceeding function subsidy by £4.4K.• Windfall and other income received totalling f £5.2K offset by• Christmas raffle subsidy of £2.7K. <p>The Wardroom was worth £758.8K including property totalling £569K. The fund had bank assets of £149K to cover current liabilities of £31K. In addition, the Wardroom held £51.4K reserves in a separate annual fixed savings bond.</p>
Investment Selection Policy:	None are held.

Financial Reserves Policy: The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This is set at £51.4K held in a fourteen month savings bond. The Trustee aims 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: Small sports grants may be paid to mess members.

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 would provide sufficient resources in the event of adverse conditions.

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 Brigadier M J Tanner OBE ADC Royal Marines

Appointment Naval Base Commander and Sole Managing Trustee

Date 20 October 2024.

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-24

	Note			<u>31 Aug 23</u>
ASSETS				
Fixed Assets				
Mess Property	7	£ 569,009.00		£ 567,890.00
Investment Bond		£ 51,407.67		£ 50,000.00
		<u>£ 620,416.67</u>		<u>£ 617,890.00</u>
Current Assets				
Messbills		£ 15,584.66	£ 25,013.27	
Misc Debtors & Prepayments	8	£ 4,780.00	£ 3,516.25	
Bank Accounts		£ 149,002.23	£ 91,295.68	
Cash & Floats		£ -	£ 1,062.93	
Bar Stock		£ -	£ 282.88	
Total Current Assets		<u>£ 169,366.89</u>	<u>£ 121,171.01</u>	
LIABILITIES				
Creditors	9	£ 20,081.10	£ 18,094.39	
47 Cdo RM HQ Fund		£ 697.87	£ 471.17	
VAT		£ 10,209.94	£ 1,140.29	
Current Liabilities		<u>£ 30,988.91</u>	<u>£ 19,705.85</u>	
Net Current Assets		£ 138,377.98		£ 101,465.16
Net Assets		<u><u>£ 758,794.65</u></u>		<u><u>£ 719,355.16</u></u>

Approved on 20 October 2024

Signed On Original

Brigadier M J Tanner OBE ADC Royal Marines
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For year to 31 Aug 24

	<i>Note</i>	<i>Previous Year</i>
Income		
Donations	£ 1,679.92	£ 2,500.00
Charitable Activities	£ 194,537.48	£ 171,224.31
Investment Income	£ 4,599.98	£ 391.72
		<u>£ 174,116.03</u>
Total Income	3 <u>£ 200,817.38</u>	<u>£ 174,116.03</u>
Expenditure		
Charitable Activities	<u>£ 161,877.89</u>	<u>£ 183,198.60</u>
Total Expenditure	4 <u>£ 161,877.89</u>	<u>£ 183,198.60</u>
Net Income (Expenditure)	£ 38,939.49	£ (9,082.57)
Previous Year Correction	£ 500.00	£ -
Total Funds Brought Forward	£ 719,355.16	£ 728,437.73
Total Funds Carried Forward	<u>£ 758,794.65</u>	<u>£ 719,355.16</u>

HMS DRAKE WARDROOM MESS FUND
Notes to the Accounts dated 31 August 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 effective 2019 and the provisions of the Charities Acts. Significant policies adopted are:

Income

- a. Donations are included in the Statement of Financial Activities (SOFA) when the fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

Expenditure and Liabilities

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

Assets

- a. Paintings, furniture, works of art, silver and books were valued by Bearnes, Hampton & Littlewood in June 2017.
- b. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- c. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none.

Note 3 - Income

			<u>Previous Year</u>	
<i>Donations</i>				
CAF Grant	-		£ 2,500.00	
Windfall - Closed Holding Account	<u>£ 1,679.92</u>		<u>£ -</u>	
		£ 1,679.92		£ 2,500.00
<i>Charitable Activities</i>				
Mess Subscriptions	£ 76,840.32		£ 74,742.88	
Associate Subscriptions	£ 16,515.03		£ 16,974.37	
Function Income	£ 65,125.71		£ 46,685.78	
Facilities Charges	£ 2,400.00		£ 3,133.33	
Bar Profits	£ 27,160.99		£ 22,577.04	
Ice Cream Profit	£ 35.17		£ -	
Christmas Raffle	£ 5,020.00		£ 519.00	
Coffee	£ 92.00		£ 511.73	
Napkin & Candle Sales	£ 142.79		£ 619.99	
Bays Beer Sales	£ 1,150.92		£ 3,702.31	
Taxi Fares & Z-Bed	£ 32.55		£ -	
Misc & Amazon Credits Income	<u>£ 22.00</u>		<u>£ 1,757.88</u>	
		£ 194,537.48		£ 171,224.31
<i>Investment Income</i>				
Bank & Bond Interest		£ 4,599.98		£ 391.72
Total Income		<u>£ 200,817.38</u>		<u>£ 174,116.03</u>

Note 4 - Expenditure

		<u>Previous Year</u>	
<i>Charitable Activities</i>			
Operating Costs			
Function Expenses from Tickets	£ 65,125.71	£ 46,685.78	
Functions Expenses from Subsidy	£ 42,160.49	£ 57,722.83	
Bays Beer Cost of Sales	£ 668.47	£ 2,310.32	
Christmas Raffle	£ 7,740.93	£ 6,699.00	
Bike Lockers (CAF Grant Funded)	£ -	£ 2,500.00	
Minor Function Expenditure	£ 2,415.34	£ 2,558.89	
Performing Rights Licence	£ 1,774.42	£ 1,709.73	
Insurance	£ 1,785.88	£ 1,675.68	
Repairs & Renewals	£ 334.27	£ 2,922.13	
Art Fund	£ -	£ 136.00	
Newspapers & Periodicals	£ 6,277.10	£ 6,539.87	
Internet	£ -	£ 16,817.99	
TV and Video	£ 8,649.85	£ 9,939.68	
BACS	£ 5,287.62	£ 4,411.94	
Gifts/Flowers	£ 1,197.31	£ 1,639.65	
Grant - 47 Cdo Dinner	£ 200.00	£ -	
Trophy Hire	£ 304.90	£ 305.33	
Lost Trophy Cost	£ 142.33	£ -	
Napkins	£ 763.32	£ 33.12	
Coffee	£ 4,205.05	£ 2,426.71	
CAF Contribution	£ 2,000.00	£ 2,000.00	
Mess Guests	£ 785.58	£ 799.64	
Christmas Decs	£ 1,000.00	£ 7,669.80	
Misc Expenses	£ 1.00	£ -	
Governance Costs			
Examination of Accounts	£ 1,070.00	£ 950.00	
Support Costs			
Office Costs	£ 440.00	£ 162.58	
Sage Software & Support	£ 3,121.43	£ -	
Committee Costs	£ -	£ 36.00	
Card Charges	£ 769.19	£ 956.93	
Bad Debt Write Off	£ 57.10	£ -	
Depreciation	£ 3,600.60	£ 3,589.00	
	<u>£ 161,877.89</u>	<u>£ 183,198.60</u>	
Total Expenditure	<u>£ 161,877.89</u>	<u>£ 183,198.60</u>	

Note 5 - Paid Employees

The charity has no paid employees.

Note 6 - Trustees and Other Related Parties

- a. No expenses or emoluments have been paid to the Sole Managing Trustee
- b. There are no amounts due to or from the Sole Managing Trustee

Note 7 - Tangible Fixed Assets - Property Account -

	Non-depreciating Property (over £1000)	Non-depreciating Property (under £1000)	Depreciating Property	Total
As at 31 Aug 23	£ 524,850	£ 34,530	£ 8,510	£ 567,890
Additions	£ -	£ -	£ 4,719.60	£ 4,719.60
Depreciation	£ -	£ -	£ (3,600.60)	£ (3,600.60)
As at 31 Aug 24	<u>£ 524,850</u>	<u>£ 34,530</u>	<u>£ 9,629</u>	<u>£ 569,009</u>

Note 8 - Miscellaneous Debts and Prepayments

Accrued Bond Interest	£ 1,810.00
Prepayments	
Insurance	£ 965.00
TV Licences	£ 127.00
Trophy Hire	£ 178.00
PRS/PPL	£ 1,700.00
	<u>£ 4,780.00</u>

Note 9 - Creditors

PNIE	£ 1,070.00
Christmas Raffle 24 Prepaid	£ 8,755.00
Newspapers - August	£ 481.80
TV - TNT Sports	£ 147.41
BACS - Bottomline	£ 276.74
ESS Retail	£ 1,373.71
ESS Bar Sales (from Mess Bills)	£ 1,036.94
PRNOA Functions	£ 9.60
Crown Accommodation	£ 6,929.90
	<u>£ 20,081.10</u>

Note 10 - Endowment of Retriected Income Funds

There are none.

Note 11 - Other Information

- The fund does not have any material commitments not provided for in the accounts
- The fund has not given any guarantees to any third party that could be called on at the year end.

Note 12 - Declarations

- The Trustee has not changed the year end date nor the length of the financial year.
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets.
- 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 other than periodic professional valuations of non depreciating assets.
- Items of non depreciating property which were not owned by the fund were previously removed from fixed assets, as were Trophy Centre loans and Drake's Sword which was on loan.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

**Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Drake.
Charity Registered No: 1129025**

I report on the accounts of the Charity for the year ended 31 August 2024, which are set out in pages 1 to 5 and accompanying notes.

Responsibilities and basis report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed 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 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

20 October 2024

THE WARDROOM MESS, HMS DRAKE

England & Wales - Charity number 1129025

Accounts

WARDROOM MESS

HMS DRAKE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 September 2022 to 31 August 2023

Registered Charity No. 1129025

Trustees' Annual Report and Comments

Wardroom Mess
HMS DRAKE

Charity Registered No:	1129025
Covering the Accounting Year:	1 September 2022 to 31 August 2023
Address:	HMS DRAKE Devonport Plymouth PL2 2BG
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 Commissioned Officers serving in the His Majesty's Naval Base Devonport.
Trustee:	Brigadier M J Tanner OBE ADC Royal Marines
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Lloyds Banking Group Royal Parade Plymouth
Independent Examiner:	Marianne 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 esprit de corps. The mess put on a full social programme for its members providing very generous subsidies for social functions with profits from the bar and associate member subscriptions supplemented by the excess from uniformed subscription income.
Financial Review:	The net assets of the fund had fallen by £9.1K over the year. The main reasons were that function subsidies of £57.7K exceeded trading profits of £44.1K, but this was offset by military subscriptions exceeding running costs by £4.5K. The Wardroom was worth £719.4K including property totalling £567.9K. The fund had bank assets of £91.3K to cover current liabilities of £18.8K.
Investment Selection Policy.	None are held.

Financial Reserves Policy: The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This is set at £50K in a one-year savings bond. The Trustee aims 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: Small sports grants may be paid to mess members.

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 would provide sufficient resources in the event of adverse conditions.

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 Brigadier M J Tanner OBE ADC Royal Marines

Appointment Naval Base Commander and sole Managing Trustee

Date 20 October 2023.

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-23

	Note		31 Aug 22
<u>ASSETS</u>			
<u>Fixed Assets</u>			
Mess Property	7	£ 567,890.00	£ 568,864.00
Investment Bond		£ 50,000.00	£ 50,000.00
		<u>£ 617,890.00</u>	<u>£ 618,864.00</u>
<u>Current Assets</u>			
Messbills		£ 25,013.27	£ 41,048.56
Misc Debtors & Prepayments	8	£ 3,516.25	£ 6,225.00
Bank Accounts		£ 91,295.68	£ 88,017.03
Cash & Floats		£ 1,062.93	£ 5,201.20
Bar Stock		£ 282.88	£ 175.55
Total Current Assets		<u>£ 121,171.01</u>	<u>£ 140,667.34</u>
<u>LIABILITIES</u>			
Creditors	9	£ 18,094.39	£ 27,352.36
47 Cdo RM HQ Fund		£ 471.17	£ 1,579.09
VAT		£ 1,140.29	£ 2,162.16
Current Liabilities		<u>£ 19,705.85</u>	<u>£ 31,093.61</u>
Net Current Assets		£ 101,465.16	£ 109,573.73
Net Assets		<u><u>£ 719,355.16</u></u>	<u><u>£ 728,437.73</u></u>

Approved on 20 October 2023

Signed on Original

Brigadier M J Tanner OBE ADC Royal Marines
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For year to 31 Aug 23

	<i>Note</i>	<i>Previous Year</i>
Income		
Donations	£ 2,500.00	£ -
Charitable Activities	£ 171,224.31	£ 140,277.72
Investment Income	£ 391.72	£ 1.52
		<u>£ 140,279.24</u>
Total Income	3	<u>£ 174,116.03</u>
Expenditure		
Charitable Activities		<u>£ 162,366.98</u>
		<u>£ 183,198.60</u>
Total Expenditure	4	<u>£ 183,198.60</u>
Net Expenditure		£ (22,087.74)
		£ (9,082.57)
Total Funds Brought Forward		£ 750,525.47
		£ 728,437.73
Total Funds Carried Forward		<u>£ 719,355.16</u>
		<u>£ 728,437.73</u>

HMS DRAKE WARDROOM MESS FUND

Notes to the Accounts dated 31 August 2023

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 effective 2019 and the provisions of the Charities Acts. Significant policies adopted are:

Incoming resources

- a. Donations are included in the Statement of Financial Activities (SOFA) when the fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

Expenditure and liabilities

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

Assets

- a. Paintings, furniture, works of art, silver and books were valued by Bearnes, Hampton & Littlewood in June 2017.
- b. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- c. Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none.

Note 3 - Income

		<u>Previous Year</u>
<i>Donations</i>		
CAF Grant - Bike Lockers	£ 2,500.00	£ -
<i>Charitable Activities</i>		
Mess Subs	£ 74,742.88	£ 70,998.71
Associate Subscriptions	£ 16,974.37	£ 15,985.70
Function Income	£ 46,685.78	£ 29,119.92
Facilities Charges	£ 3,133.33	£ 3,285.00
Bar Profits	£ 22,577.04	£ 18,906.29
Christmas Raffle	£ 519.00	£ -
Coffee	£ 511.73	£ 706.39
Stamp Commission	£ -	£ 56.00
Napkin & Candle Sales	£ 619.99	£ 396.09
Bays Beer Sales	£ 3,702.31	£ 112.90
Misc & Amazon Credits Income	<u>£ 1,757.88</u>	<u>£ 710.72</u>
	£ 171,224.31	£ 140,277.72
<i>Investment Income</i>		
Bank & Bond Interest	£ 391.72	£ 1.52
Total Income	<u><u>£ 174,116.03</u></u>	<u><u>£ 140,279.24</u></u>

Note 4 - Expenditure

		<u>Previous Year</u>
<i>Charitable Activities</i>		
Operating Costs		
Function expenses from tickets	£ 46,685.78	£ 29,119.92
Functions expenses from subsidy	£ 57,722.83	£ 60,895.24
Minor Function Expenditure	£ 2,558.89	£ 2,460.54
Bays Beer Cost of Sales	£ 2,310.32	£ 157.52
Bike Lockers (CAF Grant funded)	£ 2,500.00	£ -
Xmas Raffle	£ 6,699.00	£ 6,000.83
Performing Rights	£ 1,709.73	£ 1,728.68
Insurances	£ 1,675.68	£ 2,063.48
Habitability	£ 2,922.13	£ 933.79
Art Fund	£ 136.00	£ 266.00
Newspapers & Periodicals	£ 6,539.87	£ 5,691.39
Internet	£ 16,817.99	£ 28,800.00
TV and Video	£ 9,939.68	£ 9,780.72
BACS	£ 4,411.94	£ 4,205.55
Gifts/Flowers	£ 1,639.65	£ 407.09
Trophy Hire	£ 305.33	£ 305.33
Napkins	£ 33.12	£ 111.65
Coffee	£ 2,426.71	£ 2,221.02
CAF Contribution	£ 2,000.00	£ 2,000.00
Mess Guests	£ 799.64	£ 250.00
Xmas Decs	£ 7,669.80	£ -
Misc Expenses	£ -	£ 113.91
Governance Costs		
Examination of Accounts	£ 950.00	£ 1,030.00
Support Costs		
Office Costs	£ 162.58	£ 274.11
Committee Costs	£ 36.00	£ 144.02
Card Charges	£ 956.93	£ 600.19
Depreciation & Write Off	£ 3,589.00	£ 2,806.00
	<u>£ 183,198.60</u>	<u>£ 162,366.98</u>
Total Expenditure	<u>£ 183,198.60</u>	<u>£ 162,366.98</u>

Note 5 - Paid Employees

- a. The charity has no paid employees.

Note 6 - Trustees and Other Related Parties

- a. No expenses or emoluments have been paid to the sole Managing Trustee
b. There are no amounts due to or from the sole Managing Trustee

Note 7 - Tangible Fixed Assets - Property Account -

	Non-depreciating Property (over £1000)	Non-depreciating Property (under £1000)	Depreciating Property	Total
As at 31 Aug 22	£ 524,850	£ 34,530	£ 9,484	£ 568,864
Additions	£ -	£ -	£ 2,615	£ 2,615
Depreciation	£ -	£ -	£ (3,589)	£ (3,589)
As at 31 Aug 23	<u>£ 524,850</u>	<u>£ 34,530</u>	<u>£ 8,510</u>	<u>£ 567,890</u>

Note 8 - Miscellaneous Debts and Prepayments

Accrued Bond Interest	£ 60.00
Prepayments	
Trafalgar Night	£ 649.25
Insurance	£ 820.00
TV Licences	£ 265.00
Trophy Hire	£ 178.00
PRS/PPL	£ 1,544.00
	<u>£ 3,516.25</u>

Note 9 - Creditors

PNIE	£ 950.00
ESS Holding Account	£ 2,145.58
Drake Services	£ 143.99
ESS Retail	£ 928.26
ESS Bar Sales (from Mess Bills)	£ 540.20
PRNOA Functions	£ 84.04
WOSR Mess	£ 184.87
CAF Grant - Unspent	£ 500.00
Crown Accommodation	£ 12,617.45
	<u>£ 18,094.39</u>

Note 10 - Endowment of Retriected Income Funds

There are none.

Note 11 - Other Information

- The fund does not have any material commitments not provided for in the accounts
- The fund has not given any guarantees to any third party that could be called on at the year end.

Note 12 - Declarations

- The Trustee has not changed the year end date nor the length of the financial year.
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets.
- 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 other than periodic professional valuations of non depreciating assets.
- Items of non depreciating property which were not owned by the fund were previously removed from fixed assets, as were Trophy Centre loans and Drake's Sword which was on loan.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

**Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Drake.
Charity Registered No: 1129025**

I report on the accounts of the Charity for the year ended 31 August 2023, which are set out in pages 1 to 5 and accompanying notes.

Responsibilities and basis report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed 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

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

20 October 2023

THE WARDROOM MESS, HMS DRAKE

England & Wales - Charity number 1129025

Accounts

WARDROOM MESS

HMS DRAKE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 September 2020 to 31 August 2021

Registered Charity No. 1129025

Trustees' Annual Report and Comments

Wardroom Mess
HMS DRAKE

Charity Registered No:	1129025
Covering the Accounting Year:	1 September 2020 to 31 August 2021
Address:	HMS DRAKE Devonport Plymouth PL2 2BG
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 Commissioned Officers serving in the Her Majesty's Naval Base Devonport.
Trustee:	Commodore P Coulson ADC Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers	Lloyds Banking Group Royal Parade Plymouth
Independent Examiner:	Peter 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 esprit de corps. But for Covid 19, the mess would have put on a full social programme for its members providing very generous subsidies for social functions with profits from the bar and associate member subscriptions supplemented by the excess from uniformed subscription income.
Financial Review:	<p>The net assets of the fund had increased by £27K over the year. There were three main reasons:</p> <ul style="list-style-type: none">• Grant income added £10.4K to the property assets.• Civilian members' subscriptions totalling £9.1K contribute to function subsidies but were not required this year as there were no mess functions.• Bar profits of £5.7K were not required for function subsidies. <p>The Wardroom has a worth of £750K. However, this figure is deceptive as the bulk of the fund was represented by its large holding of artefacts and paintings valued at £567.6K. The fund had bank assets of £90.9K to cover current liabilities of £28.5K.</p>

Investment Selection Policy.	None are held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This set at £50K in a one year savings bond plus an available bank balance of £62K. The Trustee aims 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:	Small sports grants are paid to mess members.
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 would provide sufficient resources in the event of adverse conditions.
Public Benefit Statement	<p>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.</p> <p>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.</p>

Declaration:

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

Signature

Name	Commodore P Coulson ADC Royal Navy
Appointment	Naval Base Commander and sole Managing Trustee
Date	8 October 2021.

Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Drake

I report on the accounts of the Charity for the year ended 31 August 2021, which are set out in pages 1 to 5 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.

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

8 October 2021

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-21

	Note		31 Aug 20
<u>ASSETS</u>			
<u>Fixed Assets</u>			
Mess Property	7	£ 567,640.00	£ 560,039.37
Investment Bond		£ 50,000.00	£ 50,000.00
		<u>£ 617,640.00</u>	<u>£ 610,039.37</u>
<u>Current Assets</u>			
Messbills		£ 15,453.58	£ 23,985.41
Misc Debtors & Prepayments	8	£ 47,638.17	£ 40,578.67
Bank Accounts		£ 90,903.41	£ 68,612.43
Cash & Floats		£ 7,367.51	£ 10,233.55
Total Current Assets		<u>£ 161,362.67</u>	<u>£ 143,410.06</u>
<u>LIABILITIES</u>			
Creditors	9	£ 25,142.62	£ 28,446.31
47 Cdo RM HQ Fund		£ 1,491.08	£ 697.62
VAT		£ 1,843.50	£ 871.42
Current Liabilities		<u>£ 28,477.20</u>	<u>£ 30,015.35</u>
Net Current Assets		£ 132,885.47	£ 113,394.71
Net Assets		<u><u>£ 750,525.47</u></u>	<u><u>£ 723,434.08</u></u>

Approved on 8 October 2021

Signed On Original

Commodore P Coulson ADC Royal Navy
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For year to 31 Aug 21

	<i>Note</i>	<i>Previous Year</i>
Income		
Donations	£ 12,000.00	£ -
Charitable Activities	£ 72,100.43	£ 129,926.11
Investment Income	<u>£ 197.53</u>	<u>£ 546.99</u>
Total Income	3 <u>£ 84,297.96</u>	<u>£ 130,473.10</u>
Expenditure		
Charitable Activities	<u>£ 57,231.57</u>	<u>£ 87,742.08</u>
Total Expenditure	4 <u>£ 57,231.57</u>	<u>£ 87,742.08</u>
Net Income/Expenditure	£ 27,066.39	£ 42,731.02
Total Funds Brought Forward	£ 723,459.08	£ 680,703.06
Total Funds Carried Forward	<u>£ 750,525.47</u>	<u>£ 723,434.08</u>

HMS DRAKE WARDROOM MESS FUND

Notes to the Accounts dated 31 August 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 (FRS 102) effective 1 January 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

Incoming resources

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

Expenditure and liabilities

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

Assets

- Paintings, furniture, works of art, silver and books were valued by Bearnes, Hampton & Littlewood in June 2017.
- Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none

Note 3 - Income

		<u>Previous Year</u>
<i>Donations</i>		
RNRMC/RBL Grants	£ 12,000.00	£ -
<i>Charitable Activities</i>		
Mess Subs	£ 57,240.00	£ 80,997.52
Associate Subscriptions	£ 9,139.52	£ 16,020.50
Function Income	£ -	£ 18,739.73
Facilities Charges	£ -	£ 262.50
Bar Profits	£ 5,682.43	£ 10,244.65
Coffee	£ -	£ 1,743.18
Stamp Sales	£ 38.48	£ 85.14
Xmas Raffle	£ -	£ 1,483.00
Napkin & Candle sales	£ -	£ 349.89
	<u>£ 72,100.43</u>	<u>£ 129,926.11</u>
<i>Investment Income</i>		
Bank & Bond Interest	£ 197.53	£ 546.99
Total Income	<u><u>£ 84,297.96</u></u>	<u><u>£ 130,473.10</u></u>

Note 4 - Expenditure

Previous Year

Charitable Activities

Operating Costs

Function expenses from tickets	£ -	£ 18,739.73
Minor Function Expenditure	£ -	£ 160.31
Xmas Raffle	£ -	£ 7,003.83
Performing Rights/Motion Picture Licences	£ 1,247.70	£ 2,673.97
Fruit Baskets	£ -	£ 765.28
Bar chips/Ctee refreshments	£ -	£ 361.84
Insurances	£ 2,352.16	£ 2,306.15
Habitability	£ 4,960.76	£ 483.00
Art Fund	£ 312.00	£ 26.29
Newspapers & Periodicals	£ -	£ 3,943.08
Internet	£ 28,800.00	£ 28,800.00
TV and Video	£ 7,316.21	£ 6,230.17
BACS	£ 3,125.15	£ 2,178.43
Gifts/Flowers	£ 470.00	£ 91.00
Trophy Hire	£ 305.66	£ 305.33
Napkins	£ -	£ 343.17
Coffee	£ 2,427.31	£ 2,981.83
Grants & Donations	£ -	£ 200.00
Mess Guests	£ 29.78	£ 471.26
Xmas Decs	£ 1,844.50	£ 8,192.10
Governance Costs		
Examination of Accounts	£ 1,020.00	£ 1,010.00
Support Costs		
Office Costs	£ 22.83	£ -
Card Charges	£ 179.45	£ 75.73
Depreciation & Write Off	£ 2,818.06	£ 399.58
	<u>£ 57,231.57</u>	<u>£ 87,742.08</u>
Total Expenditure	<u>£ 57,231.57</u>	<u>£ 87,742.08</u>

Note 5 - Paid Employees

- a. The charity has no paid employees.

Note 6 - Trustees and Other Related Parties

- a. No expenses or emoluments have been paid to the sole Managing Trustee
b. There are no amounts due to or from the sole Managing Trustee

Note 7 - Tangible Fixed Assets - Property Account -

	Non-depreciating Property (over £1000)	Non-depreciating Property (under £1000)	Depreciating Property	Total
As at 31 Aug 20	£ 524,850	£ 34,530	£ 659	£ 560,039
Additions	£ -	£ -	£ 10,419	£ 10,419
Depreciation	£ -	£ -	£ (2,818)	£ (2,818)
As at 31 Aug 21	<u>£ 524,850</u>	<u>£ 34,530</u>	<u>£ 8,260</u>	<u>£ 567,640</u>

Note 8 - Miscellaneous Debts and Prepayments

Accrued Bond Interest	£ 35.00
ESS Taxis	£ 18.00
Prepayments	
Summer Ball 22	£ 44,487.17
Insurance	£ 1,207.00
TV Licences	£ 265.00
Trophy Hire	£ 178.00
MPLC	£ 100.00
PRS/PPL	£ 1,348.00
	<u>£ 47,638.17</u>

Note 9 - Creditors

PNIE	£ 1,020.00
ESS Holding Account	£ 18.39
Drake Services	£ 78.91
ESS PAYD	£ 563.49
ESS Bar Sales (from Mess Bills)	£ 256.60
PRNOA Functions	£ 3,637.24
WO & SR Mess	£ 153.96
Crown Accommodation	£ 19,414.03
	<u>£ 25,142.62</u>

Note 10 - Endowment of Retriected Income Funds

There are none.

Note 11 - Other Information

- The fund does not have any material commitments not provided for in the accounts
- The fund has not given any guarantees to any third party that could be called on at the year end.

Note 12 - Declarations

- The Trustee has not changed the year end date nor the length of the financial year.
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets.
- 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 other than periodic professional valuations of non depreciating assets.
- Items of non depreciating property which were not owned by the fund were previously removed from fixed assets, as were Trophy Centre loans and Drake's Sword which was on loan.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-21

	Note		31 Aug 20
ASSETS			
Fixed Assets			
Mess Property	7	£ 567,640.00	£ 560,039.37
Investment Bond		£ 50,000.00	£ 50,000.00
		<u>£ 617,640.00</u>	<u>£ 610,039.37</u>
Current Assets			
Messbills		£ 15,453.58	£ 23,985.41
Misc Debtors & Prepayments	8	£ 47,638.17	£ 40,578.67
Bank Accounts		£ 90,903.41	£ 68,612.43
Cash & Floats		£ 7,367.51	£ 10,233.55
Total Current Assets		<u>£ 161,362.67</u>	<u>£ 143,410.06</u>
LIABILITIES			
Creditors	9	£ 25,142.62	£ 28,446.31
47 Cdo RM HQ Fund		£ 1,491.08	£ 697.62
VAT		£ 1,843.50	£ 871.42
Current Liabilities		<u>£ 28,477.20</u>	<u>£ 30,015.35</u>
Net Current Assets		£ 132,885.47	£ 113,394.71
Net Assets		<u><u>£ 750,525.47</u></u>	<u><u>£ 723,434.08</u></u>

Approved on 8 October 2021

Signed On Original

Commodore P Coulson ADC Royal Navy
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For year to 31 Aug 21

	<i>Note</i>	<i>Previous Year</i>
Income		
Donations	£ 12,000.00	£ -
Charitable Activities	£ 72,100.43	£ 129,926.11
Investment Income	<u>£ 197.53</u>	<u>£ 546.99</u>
Total Income	3 <u>£ 84,297.96</u>	<u>£ 130,473.10</u>
Expenditure		
Charitable Activities	<u>£ 57,231.57</u>	<u>£ 87,742.08</u>
Total Expenditure	4 <u>£ 57,231.57</u>	<u>£ 87,742.08</u>
Net Income/Expenditure	£ 27,066.39	£ 42,731.02
Total Funds Brought Forward	£ 723,459.08	£ 680,703.06
Total Funds Carried Forward	<u>£ 750,525.47</u>	<u>£ 723,434.08</u>

HMS DRAKE WARDROOM MESS FUND

Notes to the Accounts dated 31 August 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 (FRS 102) effective 1 January 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

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

Expenditure and liabilities

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

Assets

- Paintings, furniture, works of art, silver and books were valued by Bearnes, Hampton & Littlewood in June 2017.
- Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- Stocks are valued at the lower of cost or market value.

Note 2 - Investments

There are none

Note 3 - Income

		<u>Previous Year</u>
<i>Donations</i>		
RNRMC/RBL Grants	£ 12,000.00	£ -
<i>Charitable Activities</i>		
Mess Subs	£ 57,240.00	£ 80,997.52
Associate Subscriptions	£ 9,139.52	£ 16,020.50
Function Income	£ -	£ 18,739.73
Facilities Charges	£ -	£ 262.50
Bar Profits	£ 5,682.43	£ 10,244.65
Coffee	£ -	£ 1,743.18
Stamp Sales	£ 38.48	£ 85.14
Xmas Raffle	£ -	£ 1,483.00
Napkin & Candle sales	£ -	£ 349.89
	<u>£ 72,100.43</u>	<u>£ 129,926.11</u>
<i>Investment Income</i>		
Bank & Bond Interest	£ 197.53	£ 546.99
Total Income	<u><u>£ 84,297.96</u></u>	<u><u>£ 130,473.10</u></u>

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Previous Year

Charitable Activities

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Minor Function Expenditure	£ -	£ 160.31
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THE WARDROOM MESS, HMS DRAKE

England & Wales - Charity number 1129025

Accounts

WARDROOM MESS

HMS DRAKE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 September 2020 to 31 August 2021

Registered Charity No. 1129025

Trustees' Annual Report and Comments

Wardroom Mess
HMS DRAKE

Charity Registered No:	1129025
Covering the Accounting Year:	1 September 2020 to 31 August 2021
Address:	HMS DRAKE Devonport Plymouth PL2 2BG
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 Commissioned Officers serving in the Her Majesty's Naval Base Devonport.
Trustee:	Commodore P Coulson ADC Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers	Lloyds Banking Group Royal Parade Plymouth
Independent Examiner:	Peter 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 esprit de corps. But for Covid 19, the mess would have put on a full social programme for its members providing very generous subsidies for social functions with profits from the bar and associate member subscriptions supplemented by the excess from uniformed subscription income.
Financial Review:	<p>The net assets of the fund had increased by £27K over the year. There were three main reasons:</p> <ul style="list-style-type: none">• Grant income added £10.4K to the property assets.• Civilian members' subscriptions totalling £9.1K contribute to function subsidies but were not required this year as there were no mess functions.• Bar profits of £5.7K were not required for function subsidies. <p>The Wardroom has a worth of £750K. However, this figure is deceptive as the bulk of the fund was represented by its large holding of artefacts and paintings valued at £567.6K. The fund had bank assets of £90.9K to cover current liabilities of £28.5K.</p>

Investment Selection Policy.	None are held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This set at £50K in a one year savings bond plus an available bank balance of £62K. The Trustee aims 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:	Small sports grants are paid to mess members.
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 would provide sufficient resources in the event of adverse conditions.
Public Benefit Statement	<p>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.</p> <p>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.</p>

Declaration:

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

Signature

Name	Commodore P Coulson ADC Royal Navy
Appointment	Naval Base Commander and sole Managing Trustee
Date	8 October 2021.

Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Drake

I report on the accounts of the Charity for the year ended 31 August 2021, which are set out in pages 1 to 5 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.

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

8 October 2021

HMS DRAKE WARDROOM MESS FUND

Charity Registration Number 1129025

BALANCE SHEET

31-Aug-21

	Note		31 Aug 20
ASSETS			
Fixed Assets			
Mess Property	7	£ 567,640.00	£ 560,039.37
Investment Bond		£ 50,000.00	£ 50,000.00
		<u>£ 617,640.00</u>	<u>£ 610,039.37</u>
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Misc Debtors & Prepayments	8	£ 47,638.17	£ 40,578.67
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Creditors	9	£ 25,142.62	£ 28,446.31
47 Cdo RM HQ Fund		£ 1,491.08	£ 697.62
VAT		£ 1,843.50	£ 871.42
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Net Current Assets		£ 132,885.47	£ 113,394.71
Net Assets		<u><u>£ 750,525.47</u></u>	<u><u>£ 723,434.08</u></u>

Approved on 8 October 2021

Signed On Original

Commodore P Coulson ADC Royal Navy
Sole Managing Trustee

HMS DRAKE WARDROOM MESS FUND
STATEMENT OF FINANCIAL ACTIVITIES

For year to 31 Aug 21

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HMS DRAKE WARDROOM MESS FUND

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There are none

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Previous Year

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PN INDEPENDENT EXAMINATIONS

5 Nursery
Road
Havant
Hants
PO9 3BG

☎ 07801
064450

The Naval Base Commander
HM Naval Base Devonport
21

15 Sep

THE WARDROOM MESS FUND - EXAMINATION AND ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2021.

1. The examination of the Wardroom fund for the year has been completed satisfactorily and the annual accounts are enclosed.
2. A draft version of the Trustee's Annual Report (TAR) is also provided. Once this is approved, the PDF versions of both the TAR and accounts provided by PNIE should be uploaded onto the Charity Commission website at the same time as the annual return is completed.

Accounts

3. The Mess Accountant (WRMA) presented a comprehensive and accurate set of documentation. There was an independent count of cash at the end of the year and there had been surprise counts of cash.
4. Bar and food sales by ESS were collected by credit through the mess bill system or by cash. However, these sales have increasingly been collected by contactless payments via ESS card machines which use the Wardroom bank account. ESS has agreed that the 2.75% charge for each transaction can be offset against money owed to it. Nevertheless, the system to account for all this mixing of mess and ESS money is not straightforward and is creating difficulties. The WRMA is, rightly, extremely uncomfortable about ESS using the contactless system to run its sales through the Wardroom bank account, as is PNIE.

Property

5. The property owned by the Wardroom worth £567.6K, as well as items on loan from the RN Trophy Centre worth £119K, had been signed

off as having been mustered by staff. The recent arrival of grant funded furniture had added £10.4K to property assets, although there were depreciation costs of £2.8K.

6. Whilst there are various folders with photographs of non-depreciating property, there was no central register of non-depreciating property. In effect the last valuation report from Bearn's Auction House was the closest to a register but musters were not checked against it. As the last valuation was in 2017, the next valuation will be due in 2022 (BR 18 Art 0610). It is recommended that a register is created by using the PNIE supplied register for depreciating items as a template.

Debtors

7. The accounts contained a running account for amounts owed by ESS for items bought through the Wardroom Amazon account. Items such as an Apple iPad, an iPad writing stick and a telephone. However, ESS, as policy, takes 90 days to pay these bills. It is inappropriate for ESS to borrow money from Wardroom funds to buy items it needs. This effectively gives an interest free loan to a commercial organisation from charitable funds. PNIE still finds it surprising that a large organisation such as Compass/ESS has to use the mess funds in HMS Drake as its bank. This is not seen in other establishments where ESS is present.

8. Outstanding mess bills were closely monitored by the WRMA. Debts over three months old totalled £4.4K but this included nearly £4K from IDT with the rest from five members. The WRMA is confident she can collect all these debts.

Subscriptions

9. Subscriptions were not levied in the three months Jun 21 to Aug 21 to recognise that members had not been able to access the usual range of facilities during the various Covid-19 lockdowns.

10. Military subscriptions totalled £57.2K (£81K in the previous year) and this income matched the £57.2K cost of running the mess. Retired officer and other civilian members' subscriptions totalled £9.1K (previous year £16.K).

Bar

11. The Wardroom does not own the stock in its bars, which is an arrangement unique amongst RN messes. The ESS bars made a profit of £5.7K compared to £10.2K in the previous year but, as this was also a year impacted by Covid-19 closures, a better comparison would be with 2019 when the profit was £13.4K. The contractor provided its own

figures for the costs of sales which were used to calculate bar profit. These figures were not available for audit.

Functions

12. There were no mess or private functions in this year. The accounts show a total of £44.5K as prepayments for the Summer Ball 22. These were actually payments for the Summer Balls in 20 and 21 but these were cancelled and the deposits carried forward to the Summer Ball 22. However, it cannot be completely certain that all the deposits will be honoured in this way.

Expenditure

13. The following items were of note:

- The annual cost of the Media Force system connecting all cabins to the Internet was £28.8K (£2.4K monthly). An expense of this magnitude is not seen elsewhere but then other messes can receive DBI (including the WO&SR Mess in HMS Drake).
- There were no newspaper costs.
- TV costs increased to £7.3K compared to £6.2K in the previous year.
- Coffee costs fell from £3K to £2.4K.
- Christmas decorations expenses were modest at £1.8K compared to £8.2K in the previous year.

Finances

14. The net assets of the fund had increased by £27K over the year. There were three main reasons:

- Grant income added £10.4K to the property assets.
- Civilian members' subscriptions totalling £9.1K contribute to function subsidies but were not required this year as there were no mess functions.
- Bar profits of £5.7K were not required for function subsidies.

15. The Wardroom has a worth of £750.5K. However, this figure is deceptive as the bulk of the fund was represented by its large holding of artefacts and paintings valued at £567.6K. As a better guide to the committee, the fund had bank assets of £90.9K to cover current liabilities of £28.5K.

16. The Wardroom held its reserves of £50K in a one year investment bond but with an interest rate which had fallen this year to just 0.10%.

Summary

17. The Wardroom was in a good position financially, as it had available bank assets of £62.4K . Its overall financial position had increased by £27.1K to £750.5K.

P A Nicholls
PN Independent Examinations

Information:

Mess President
Mess Treasurer