

***OFFICERS' MESS***  
***NORTHWOOD HEADQUARTERS***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 May 2021 to 30 April 2022**

**Registered Charity No. 1129854**

## Trustees' Annual Report and Comments

Officers' Mess, Northwood Headquarters

Charity Registered No:	1129854
Covering the Accounting Year:	1 May 2021 to 30 April 2022
Address:	Northwood Headquarters Sandy Lane Northwood HA6 3FX
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 Commissioned Officers serving in Northwood Headquarters.
Trustee:	Colonel Ed Heal OBE REME.
Trustee selection method:	Appointed as such by the Air Force Secretary.
Bankers:	HSBC Northwood
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. In a normal year the mess would put on a full social programme for its members and generous subsidies would be provided to functions. This year had no large mess functions, only a few Covid safe activities.
Financial Review:	The net assets of the mess fund had increased by £24.5K since the start of the year and the fund was worth £233.2K including £49.6K of property and stock assets. The main reasons: Subscription income exceeded running costs by £4K The portion of trading income and Entertainment Levy not needed for subsidies were £21.8K. There was a gain on the investment of £1.4K over the year.
Investment Selection Policy:	The Investments aim to achieve growth.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. This is set at £50K and is held in a Premier Capital Builder investment fund. 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:

Grants may be made to mess members to assist with the personal contributions to sporting, adventurous training, 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 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

Colonel Ed Heal OBE REME

Appointment

Commanding Officer and sole Managing Trustee

Date

31 May 2022

## **Independent Examiner's Report to the Trustee of the Northwood Headquarters Officers' Mess**

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 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

31 May 2022

# NORTHWOOD HEADQUARTERS OFFICERS' MESS

Charity Registration Number 1129854

## BALANCE SHEET

30-Apr-22

30-Apr-21

### ASSETS

#### Fixed Assets

Mess Property	2	£ 40,926.57		£ 32,460.24
Investments	3	£ 57,152.41		£ 55,782.31
Total Fixed Assets			£ 98,078.98	£ 88,242.55

#### Current Assets

Stocks	2A	£ 8,677.18		£ 6,616.29
Debtors and prepayments	6	£ 7,678.26		£ 5,201.15
Mess bills		£ 76,971.89		£ 37,191.57
Charity Deposit Account		£ 4,196.41		£ 4,193.19
Bank Accounts		£ 106,429.27		£ 98,955.54
Cash		£ 4,156.46		£ 4,588.37
Total Current Assets		<u>£ 208,109.47</u>		<u>£ 156,746.11</u>

### LIABILITIES

#### Current Liabilities

Creditors	7,7A	£ 61,666.70		£ 32,072.46
VAT		£ 4,048.62		£ (178.10)
Central Bank for Autonomous Funds	8	£ 7,299.70		£ 5,794.65
Total Current Liabilities		<u>£ 73,015.02</u>		<u>£ 37,689.01</u>

Net Current Assets	£ 135,094.45	£ 119,057.10
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<b>Net Assets</b>	<u><u>£ 233,173.43</u></u>	<u><u>£ 207,299.65</u></u>
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Approved on 31 May 2022

*Signed On Original*

Colonel E Heal OBE REME  
Sole Managing Trustee

# NORTHWOOD HEADQUARTERS OFFICERS' MESS

## STATEMENT OF FINANCIAL ACTIVITIES

Twelve Months to 30 Apr 22

*Note*

### Income from:

*Previous Year*

Charitable Activities		£ 171,049.87	£ 48,157.34
Other Trading Activities		£ 8,738.73	£ 5,166.93
Investments		<u>£ 19.74</u>	<u>£ 85.44</u>
Total Income	4	£ 179,808.34	£ 53,409.71

### Expenditure on:

Raising Funds		£ 8,504.63	£ 4,885.42
Charitable Activities		<u>£ 146,800.03</u>	<u>£ 60,485.81</u>
Total Expenditure	5	£ 155,304.66	£ 65,371.23
Net income (expenditure)		£ 24,503.68	£ (11,961.52)
Previous Year Corrections		£ -	£ (2,446.72)
Plus (less) unrealised gain/loss on investments		<u>£ 1,370.10</u>	<u>£ 6,703.41</u>
Net movement in funds		£ 25,873.78	£ (7,704.83)
Total Funds brought forward		£ 207,299.65	£ 215,004.48
Total Funds carried forward		<u><u>£ 233,173.43</u></u>	<u><u>£ 207,299.65</u></u>

## 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 Effective October 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

#### 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 straight line over the estimated life. In view of the diverse nature and multi use, non bar depreciation is not allocated to any of the other activity costs.
- b. Stocks are valued at the lower of cost or market value.

### Note 2 - Tangible Fixed Assets - Property Account - Fixtures & Fittings

Property Valuation as at 30 Apr 21	£ 32,460.24
Additions	£ 14,592.88
Less Depreciation	£ (6,126.55)
Property Valuation at 30 Apr 22	<u>£ 40,926.57</u>

#### Note 2A - Stocks

Cellar	£ 3,301.42
Tobacco Stock	£ 2,701.32
Shop Stock	£ 1,292.64
Messing and Coffee stocks	£ 1,298.40
Stamps	£ 83.40
	<u>£ 8,677.18</u>

### Note 3 - Investments

	Cost	
Premier Capital Builder	£ 50,000.00	<u>£ 57,152.41</u>
		<u>£ 57,152.41</u>

# **NORTHWOOD HEADQUARTERS - OFFICERS MESS**

## **Notes to the Accounts dated 30 Apr 22**

### **Note 4 - Income**

			<u>Previous Year</u>
<u>Charitable Activities</u>			
Entertainment Levy	£ 47,240.98		£ 4,785.34
Mess Subscriptions	£ 61,132.46		£ 32,267.06
Associate Members	£ 16,492.04		£ 4,589.27
Function Income	£ 32,195.96		£ 1,378.74
Laid Down Wines/Port	£ 4,347.78		£ 658.75
Bar Commission	£ 9,640.65		£ 4,478.18
	<u>£ 171,049.87</u>		<u>£ 48,157.34</u>
<u>Other Trading Activities</u>			
Shop	£ 503.61		£ 593.16
Tobacco	£ 8,235.12		£ 4,573.77
	£ 8,738.73		£ 5,166.93
<u>Investments</u>			
Bank/Deposit Interest	£ 19.74		£ 85.44
Total Income	<u>£ 179,808.34</u>		<u>£ 53,409.71</u>



## Note 5 - Expenditure

			<i>Previous Year</i>
<u>Cost of Generating Funds</u>			
Tobacco Sales	£ 7,719.12	£ 4,322.05	
Shop Sales	<u>£ 785.51</u>	<u>£ 563.37</u>	
	£ 8,504.63		£ 4,885.42
<u>Cost of Charitable Activities</u>			
Items funded by Profits & Entertainment Levy			
Cost of Laid Down Wines/Port	£ 5,015.88	£ 652.42	
Bar Expenses	£ 85.85	£ 63.76	
Function Expenses (from subsidies)	£ 47,878.89	£ 6,987.52	
Function Expenses (from tickets)	£ 32,195.96	£ 1,378.74	
Halloween Function with WOSR	£ 380.72	£ -	
Television/Video/Audio	£ 3,296.70	£ 2,049.18	
Performing Rights	£ 896.30	£ 1,257.78	
Items Funded From Subscriptions			
Mess Guests	£ 106.55	£ 164.98	
Newspapers & Magazines	£ 11,879.42	£ 6,999.46	
Coffee	£ 16,513.86	£ 12,949.56	
Welfare Fund	£ 13,464.00	£ 12,335.00	
Films	£ 455.43	£ 361.66	
Repairs and Renewals	£ 1,490.09	£ 2,384.68	
Plants and Flowers	£ 137.46	£ 256.54	
Insurance	£ 2,145.07	£ 2,116.09	
Internet costs	£ 667.40	£ 816.62	
Office Expenses	£ 495.19	£ 455.53	
Governance Costs			
Bank & BACS charges	£ 1,235.61	£ 827.82	
Mess Committee Expenses	£ 169.70	£ -	
Independent examination	£ 2,163.40	£ 1,870.00	
Support Costs			
Depreciation	<u>£ 6,126.55</u>	<u>£ 6,558.47</u>	
	<u>£ 146,800.03</u>		<u>£ 60,485.81</u>
Total Expenditure	<u><u>£ 155,304.66</u></u>		<u><u>£ 65,371.23</u></u>

## Note 6 - Debtors and Prepayments

PJHQ 25th Anniversary Gin Fund	£ 402.93
PJHQ 25th Anniversary Whisky	£ 192.00
Falklands Dinner - Jun 22	£ 2,581.00
BT Internet	£ 63.00
SKY/BT TV	£ 297.00
Aramark	£ 3,254.33
TV Licence prepaid	£ 40.00
Insurance prepaid	£ 719.00
PRS/PPL prepaid	£ 129.00
	<u>£ 7,678.26</u>

**Note 7 - Trading Creditors**

Aramark Cash	£ 312.71
Aramark PAYD	£ 52,065.00
BT Sport - Credit	£ 387.32
HSBC - Bank Charges	£ 112.37
	<u>£ 52,877.40</u>

**Note 7A - Miscellaneous Creditors**

Crystal Replacement Fund	£ 1,227.16
Halloween Function with WO&SR Mess	£ 380.72
Locker keys	£ 3,621.60
Coffee - 3 month Invoice dispute	£ 2,569.82
PNIE	£ 990.00
	<u>£ 8,789.30</u>

**Note 8 - Funds using Officers' Mess as their Bank**

PJHQ J1/J4 Leaving Gift fund	£ 872.44
PJHQ J1/J9 Tea Fund	£ 465.47
PJHQ Joint Effects Leaving Fund	£ 127.00
PJHQJ1/J3 Leaving Fund	£ 45.00
J3/J5 Tea Bar	£ 1,151.43
Joint Warfare Tea Boat	£ 1,922.49
Joint Warfare Social Fund	£ 1,305.08
MOC Tea Boat Fund	£ 1,174.00
J1/J4 Tea Fund	£ 211.79
J1/J4 Top Table Tea Fund	£ 25.00
	<u>£ 7,299.70</u>

**Note 9A - Shop Trading Account to 30 Apr 22**

Sales	£ 765.65	
Cost of Sales	£ (785.51)	
Gross Profit	<u>£ (19.86)</u>	-3%

**Note 9B - Tobacco Trading Account to 30 Apr 22**

Sales	£ 8,235.12	
Cost of Sales	£ (7,719.12)	
Gross Profit	<u>£ 516.00</u>	6%

**Note 10 - Endowment or Restricted Income Funds**

There are only unrestricted funds

**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.
- The fund has not granted any loans.
- The fund did not make any ex gratia payments during the year.

**Declarations**

- The Trustee has not changed the year end date nor the length of the fund's financial year
- The fund has no designated funds
- 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.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

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***NORTHWOOD HEADQUARTERS***

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**For Period**

**1 May 2021 to 30 April 2022**

**Registered Charity No. 1129854**

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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

Colonel Ed Heal OBE REME

Appointment

Commanding Officer and sole Managing Trustee

Date

31 May 2022

## **Independent Examiner's Report to the Trustee of the Northwood Headquarters Officers' Mess**

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**

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### **Basis of independent examiner's report**

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### **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:

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- The accounts did not accord with the accounting records; or
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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

31 May 2022