

OFFICERS' MESS
NORTHWOOD HEADQUARTERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2024 to 30 April 2025

Registered Charity No. 1129854

Trustees' Annual Report and Comments

Officers' Mess, Northwood Headquarters

Charity Registered No:	1129854
Covering the Accounting Year:	1 May 2024 to 30 April 2025
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 Clinton Read RM (until 4 August 2024). Group Captain N A Towers RAF (from 5 August 2024).
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	HSBC Northwood
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. The mess put on a full social programme for its members and generous subsidies were provided to functions.
Financial Review:	<p>The fund had increased by £16.2K and finished the year with a net value of £268.5K. This included £75.3K of property and stock. The main reasons for the increase were:</p> <ul style="list-style-type: none">• Trading income exceeding function subsidy by £12.4K.• Unrealised gain in investment - £2.7K.• Interest - £2.3K.• Coffee and other income - £2.6K.• Offset by:• Military subscriptions exceeding running costs by £3.6K. <p>Bank, cash, and deposit assets totalled £140.3K which covered the liabilities of £71.1K. The Investments were worth £58.8K.</p>

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 object 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 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 Group Captain N A Towers RAF

Appointment Commanding Officer and Sole Managing Trustee

Date 20 June 2025

NORTHWOOD HEADQUARTERS OFFICERS' MESS

Charity Registration Number 1129854

BALANCE SHEET

30-Apr-25

30-Apr-24

ASSETS

Fixed Assets

Mess Property	2	£	67,430.03		£	63,844.00	
Investments	3	£	<u>58,842.42</u>		£	<u>56,177.30</u>	
Total Fixed Assets			£	126,272.45		£	120,021.30

Current Assets

Stocks	2A	£	7,888.98		£	6,844.43
Debtors and Prepayments	6	£	5,918.15		£	5,512.61
Mess Bills		£	59,123.97		£	76,298.17
Charity Deposit Account		£	4,716.08		£	4,496.22
Bank Accounts		£	133,649.13		£	120,053.01
Cash		£	1,966.52		£	2,999.98
Total Current Assets		£	213,262.83		£	216,204.42

LIABILITIES

Current Liabilities

Creditors	7,7A	£	52,529.50		£	67,838.56
VAT		£	2,780.35		£	4,453.21
Central Bank for Autonomous Funds	8	£	15,769.75		£	11,683.48
Total Current Liabilities		£	71,079.60		£	83,975.25

Net Current Assets		£	142,183.23		£	132,229.17
--------------------	--	---	------------	--	---	------------

Net Assets		£	268,455.68		£	252,250.47
------------	--	---	------------	--	---	------------

Approved on 20 June 2025

Signed On Original

Group Captain N A Towers RAF
Sole Managing Trustee

NORTHWOOD HEADQUARTERS OFFICERS' MESS

STATEMENT OF FINANCIAL ACTIVITIES

Twelve Months to 30 Apr 25

Note

Income from:		<i>Previous Year</i>	
Voluntary Income	£ 14,603.40	£	6,163.40
Charitable Activities	£ 242,152.03	£	270,164.66
Other Trading Activities	£ 8,748.83	£	14,619.28
Investments	<u>£ 2,338.18</u>	<u>£</u>	<u>2,034.92</u>
Total Income	4 £ 267,842.44	£	292,982.26
Expenditure on:			
Raising Funds	£ 12,726.17	£	15,814.22
Charitable Activities	<u>£ 241,576.18</u>	<u>£</u>	<u>257,980.89</u>
Total Expenditure	5 £ 254,302.35	£	273,795.11
Net Income	£ 13,540.09	£	19,187.15
Previous Year Correction	£ -	£	350.00
Plus Unrealised Gain on Investments	<u>£ 2,665.12</u>	<u>£</u>	<u>1,255.45</u>
Net Movement in funds	£ 16,205.21	£	20,792.60
Total Funds Brought Forward	£ 252,250.47	£	231,457.87
Total Funds Carried Forward	<u><u>£ 268,455.68</u></u>	<u><u>£</u></u>	<u><u>252,250.47</u></u>

Notes to the Accounts dated 30 April 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, 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. Income from fund raising is 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 24	£ 63,844.00
Additions	£ 12,334.00
Less Depreciation	£ (8,747.97)
Property Valuation at 30 Apr 25	<u>£ 67,430.03</u>

Note 2A - Stocks

Cellar	£ 1,523.31
Tobacco Stock	£ 2,483.78
Shop Stock	£ 2,966.65
Messing and Coffee stocks	£ 755.24
Stamps	£ 160.00
	<u>£ 7,888.98</u>

Note 3 - Investments

	Cost	
Premier Capital Builder	£ 50,000.00	<u>£ 58,842.42</u>
		<u>£ 58,842.42</u>

NORTHWOOD HEADQUARTERS - OFFICERS MESS

Notes to the Accounts dated 30 Apr 25

Note 4 - Income

Voluntary Income

Gainshare	£ 14,603.40	£ 6,163.40
-----------	-------------	------------

Charitable Activities

Entertainment Levy	£ 58,625.53	£ 62,712.76
Mess Subscriptions	£ 71,408.29	£ 78,199.79
Associate Members	£ 19,615.90	£ 21,947.73
Function Tickets	£ 79,616.91	£ 96,908.48
Christmas Raffle Tickets	£ 3,168.00	£ 3,456.00
International Raffle Income	£ 2,536.45	£ -
Coffee Machine - Vianet	£ 1,431.79	£ -
Sale of Chesterfield	£ 425.00	£ -
Bar - Corkage	£ 400.00	£ -
Bar Commission	£ 4,924.16	£ 6,939.90
	£ 242,152.03	£ 270,164.66

Other Trading Activities

Shop	£ 667.63	£ 394.64
Wines, Port, Gin & Ale	£ 4,965.16	£ 10,328.98
Tobacco	£ 3,116.04	£ 3,895.66
	£ 8,748.83	£ 14,619.28

Investments

Bank/Deposit Interest	£ 2,338.18	£ 2,034.92
-----------------------	------------	------------

Total Income	£ 267,842.44	£ 292,982.26
--------------	--------------	--------------

Note 5 - Expenditure

			<i>Previous Year</i>
<u>Cost of Generating Funds</u>			
Tobacco - Cost of Sales	£ 3,081.79		£ 4,023.89
Wines, Port, Gin and Ales	£ 8,965.41		£ 11,450.62
Shop - Cost of Sales	£ 678.97		£ 339.71
		£ 12,726.17	£ 15,814.22
<u>Cost of Charitable Activities</u>			
Items Funded by Profits & Entertainment Levy			
Bar Expenses	£ 157.86		£ 314.47
Function Expenses (from Subsidies)	£ 61,150.37		£ 88,093.65
Function Expenses (from Tickets)	£ 79,616.91		£ 96,908.48
Television/Video/Audio	£ 4,141.58		£ 3,629.30
Performing Rights	£ 1,070.02		£ 1,234.49
International Raffle	£ 2,536.45		£ -
Christmas Raffle	£ 3,288.91		£ 3,397.00
Refurbishment - Mess Flooring from Gainshare	£ 14,603.40		£ -
Items Funded From Subscriptions			
Refurbishment - Mess Flooring	£ 6,258.60		£ -
Mess Guests	£ 3,752.00		£ 120.32
Quiz Night	£ 311.42		£ -
Newspapers & Magazines	£ 13,064.88		£ 10,739.93
Coffee & Maintenance	£ 20,429.22		£ 25,107.51
Condiments	£ 1,886.70		£ -
Welfare Fund	£ 11,461.00		£ 12,222.00
Films	£ 495.80		£ 363.77
Repairs and Renewals	£ 888.13		£ 573.96
Plants and Flowers	£ -		£ 152.54
Insurance	£ 1,454.32		£ 2,232.10
Internet Costs	£ 1,349.88		£ 851.76
Office Expenses	£ 401.12		£ 431.50
Governance Costs			
Bank & BACS Charges	£ 1,132.31		£ 1,040.11
Mess Committee Expenses	£ 1,417.33		£ 792.00
Independent Examination	£ 1,960.00		£ 1,955.00
Support Costs			
Depreciation	£ 8,747.97		£ 7,821.00
		£ 241,576.18	£ 257,980.89
Total Expenditure		£ 254,302.35	£ 273,795.11

Note 6 - Debtors and Prepayments

CCLA Interest	£ 42.00
BT Internet	£ 133.54
SKY/BT TV	£ 97.92
Aramark	£ 350.28
Twickenham 25 Stadium Tickets Prepaid	£ 4,611.41
TV Licence Prepaid	£ 43.00
Insurance Prepaid	£ 353.00
PRS/PPL Prepaid	£ 287.00
	£ 5,918.15

Note 7 - Trading Creditors

Aramark Cash	£ 208.52
Aramark Laundry	£ 117.67
Aramark	£ 5,487.14
Aramark PAYD	£ 34,838.42
HSBC - Bank Charges	£ 113.03
	£ 40,764.78

Note 7A - Miscellaneous Creditors

Crystal Replacement Fund	£ 1,227.16
Twickenham 25 - Event Tickets Prepaid	£ 5,850.00
Locker Keys	£ 3,697.56
PNIE	£ 990.00
	<u>£ 11,764.72</u>

Note 8 - Funds using Officers' Mess as their Bank

PJHQ J1/J4 Leaving Gift fund	£ 169.44
PJHQ CSG/J9 Tea Fund	£ 312.91
CTF 345 Coffee Club	£ 886.25
PJHQ Joint Effects Leaving Fund	£ 127.00
PJHQJ1/J3 Leaving Fund	£ 45.00
PJHQJ3/J5 EA2Leaving Fund	£ 207.00
J3/J5 Tea Bar	£ 2,303.74
J2 Bakery Fund	£ 479.33
Joint Warfare Fund	£ 1,289.99
MOC Tea Boat Fund	£ 1,962.02
MOC Social Fund	£ 2,585.16
JW Gosling Fund	£ 5,399.77
Leaving and Other Funds	£ 67.60
J1/J4 Tea Fund	£ (115.46)
J1/J4 Top Table Tea Fund	£ 50.00
	<u>£ 15,769.75</u>

Note 9A - Shop Trading Account to 30 Apr 25

Sales	£ 667.63	
Cost of Sales	<u>£ (678.97)</u>	
Gross Loss	<u>£ (11.34)</u>	(1.7%)

Note 9B - Tobacco Trading Account to 30 Apr 25

Sales	£ 3,116.04	
Cost of Sales	<u>£ (3,081.79)</u>	
Gross Profit	<u>£ 34.25</u>	1.1%

Note 9C - Wine, Port, Gin and Ale |Trading Account to 30 Apr 25

Sales	£ 4,965.16
Cost of Sales	<u>£ (9,424.17)</u>
Gross Loss	<u>£ (4,459.01)</u>

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.

OFFICERS' MESS
NORTHWOOD HEADQUARTERS

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 May 2024 to 30 April 2025

Registered Charity No. 1129854

Trustees' Annual Report and Comments

Officers' Mess, Northwood Headquarters

Charity Registered No:	1129854
Covering the Accounting Year:	1 May 2024 to 30 April 2025
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 Clinton Read RM (until 4 August 2024). Group Captain N A Towers RAF (from 5 August 2024).
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	HSBC Northwood
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. The mess put on a full social programme for its members and generous subsidies were provided to functions.
Financial Review:	<p>The fund had increased by £16.2K and finished the year with a net value of £268.5K. This included £75.3K of property and stock. The main reasons for the increase were:</p> <ul style="list-style-type: none">• Trading income exceeding function subsidy by £12.4K.• Unrealised gain in investment - £2.7K.• Interest - £2.3K.• Coffee and other income - £2.6K.• Offset by:• Military subscriptions exceeding running costs by £3.6K. <p>Bank, cash, and deposit assets totalled £140.3K which covered the liabilities of £71.1K. The Investments were worth £58.8K.</p>

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 object 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 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 Group Captain N A Towers RAF

Appointment Commanding Officer and Sole Managing Trustee

Date 20 June 2025