

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Unit [REDACTED]

Address **HQ HEREFORD** [REDACTED]

In respect of **SERGEANTS MESS** Fund/Charity
the

Charity Commission/Regulator registered number 1130105

For the period from **01 APR 2022** to **31 MAR 2023**

Managing Trustee(s) during the period:

From	01 MAR 2022	to	31 MAR 2023	Name	[REDACTED]
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Fund Manager(s) during the period:

From	01 APR 2022	to	07 APR 2022	Name	[REDACTED]
From	07 APR 2022	to	31 MAR 2023	Name	[REDACTED]

Internal Auditor(s) during the period:

From	01 APR 2022	to	16 MAY 2022	Name	[REDACTED]
From	16 MAY 2022	to	31 MAR 2023	Name	[REDACTED]

Associate Auditor(s) during the period:

Regimental Accountant(s) during the period:

From	01 APR 2022	to	31 MAR 2023	Name	[REDACTED]
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Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

- a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)
- b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.
- d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- | | | |
|-----------------------------------|---|--|
| Furniture, fixtures and equipment | - | Straight Line over a period of 2 – 10 years. |
| Motor vehicles | - | Straight Line over a period of 2 – 10 years. |
- Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 14.
- g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).
- h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. Funds Accounting. Funds held by the charity are:

(1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
N/A			
Total grants to institutions			N/A

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A		
Total		N/A

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	£95,070.88	£0.00	£95,070.88
Purchases	-	£0.00	-
Sales & W/Os	£746.04	£0.00	£746.04
Depreciation	£621.95	£0.00	£621.95
Balance c/f	£93,702.89	£0.00	£93,702.89

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	£0
Add additions to investments at cost (investments purchased)	£0
Less disposals at carrying value (investments sold)	£0
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	£0
Carrying value (market value) at end of year	£0

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	£0	£0	£0	£0	£0
Investments listed on a recognised stock exchange	£0	£0	£0	£0	£0
Investments held in unit trusts or other collective investment schemes	£0	£0	£0	£0	£0
Investments in subsidiary or connected undertakings and companies	£0	£0	£0	£0	£0
Securities not listed on a recognised Stock Exchange	£0	£0	£0	£0	£0
Cash held as part of the investment portfolio	£0	£0	£0	£0	£0
Other investments	£0	£0	£0	£0	£0
Total	£0	£0	£0	£0	£0

6. List of Debtors

Debtor	Date of Debt	Amount
SEE ATTACHED LIST	>3 MONTHS	£19,768.21
	<3 MONTHS	£1,152.50
Total		£20,920.71

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
SEE ATTACHED LIST	>3 MONTHS	£12,550.35
	<3 MONTHS	£0
Total		£12,550.35

* There are no amounts falling due after more than one year (delete as appropriate).

8. Paid Employees

	This year £	Last year £
Gross wages paid	0	0
Employer's National Insurance paid	0	0
Pension Contributions paid	0	0
Total staff costs	0	0

Give the number of employees who were engaged in each of the following activities:

	This year	Last year
Costs of generating funds	0	0
Charitable activities	0	0
Other	0	0
Total	0	0

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	£0	£0

10. Restricted/Endowment Funds **SEE ATTACHED SOFA REPORT**

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
R002 ENTS	For the good and benefit of all Mess members
R003 MOMENTO	For the good and benefit of all Mess members
R004 QUATERLY DRAW	For the good and benefit of all Mess members
R005 XMAS/SUMMER	For the good and benefit of all Mess members
R014 RSM GRANT	For the good and benefit of all Mess members
R100 CHRISTMAS DRAW	For the good and benefit of all Mess members

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

SEE ATTACHED

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.


No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

- a. The worth of the fund has decreased from £242,157.37 to £218,304.58. As mentioned on the previous year's AF N1514, there was a plan to reduce the worth of the Fund by way of Mess Improvements. The Mess Improvements project is now reaching completion and there is only a nominal amount remaining to be spent.
- b. All four quarterly VAT Returns have been submitted on time within the respective deadlines.
- c. The property was last valued in 2014 for insurance purposes, and this will be addressed in the next financial year. The SFM has requested that this is to be a joint re-valuation between the Officers' Mess (██████████ Regt Acct Scheme) and the Sergeants' Mess in order to keep costs at a minimum.
- d. The cumulative Debtor amount appears high. However, this is due to the Mess Bills being raised in the middle of the month (Mar 23) but not yet cleared (wc 1 Apr 23 in new financial year).
- e. Additionally, some debtors are older than three months due to the highly Operational nature of the Unit. There are several instances whereby Mess bills are raised at the point an individual is promoted. However, the individual may also be deployed on Ops/Exercise. This has resulted in many Mess members coming back to station facing large Mess bills. As a result, Regt Accts offer a payment plan whereby the individual can pay off the Mess Bill in instalments. However, this has resulted in a number of debtors being older than three months.

Signature 

Name ██████████

Date: 3/5/23.

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

Managing Trustee's Annual Report and Comments:

Unit: [REDACTED]

Address: **HQ Hereford** [REDACTED]

Charity name and Charity Commission/Regulator registered number: **1130105**

Description of the charity's trusts

This should include:

a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and

b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Service Fund Regulations Constitution Dated 13 Jul 22 Regimental Standing Orders Queens Regulations
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Nominated at Mess meetings in accordance with Queen's Regulations.
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Trustee induction and training	Briefing given by IA and SFM as to the duties of Trustees as per SFRs, Constitution, RSOs and QRs.
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	To provide a suitable Sergeants Mess for all Senior Non-Commissioned Officers in HQ Hereford Garrison.
Summary of main achievements of the Charity during the year	A number of successful functions provided throughout the year, maintaining morale throughout the Garrison's Senior Non-Commissioned Officers.

Provide a brief review of the financial position of the charity. This should include the principal types of income.

Financial Review	Income from Mess Subscriptions and Bar profit provide the basis for the operation of the fund in accordance with Mess Rules.
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	Nil
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Investments selection policy and performance of those investments.	Nil
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	
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Serious Incidents	Nil
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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 welfare support within the Garrison. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; character; spirit; attitude and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capabilities 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>
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*delete as appropriate.

** replace with wording appropriate to activities of fund e.g. 'providing and supporting mess facilities and social activities'; or 'providing and supporting sporting and adventure training activities.'

Additional comments (include any declarations which were not correct (Pg 11-13)):

1. Audit Period. The audit period for [REDACTED] was held between 1 Apr 22 to 31 Mar 23.

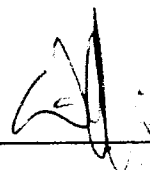
2. Management. The Internal Auditor and Senior Fund Manager have continued to provide sound advice and guidance to the Fund Managers during this audit period and direction given by the Regimental Accountant and IA has been followed.

3. Duties. All members of the Regimental Accountant Scheme are reminded of the need to carry out their respective duties diligently and in accordance with SFRs.

4. Property. The property has been sufficiently maintained throughout the audit period. Write offs of stock must be kept to a minimum.

5. Conclusion. I congratulate the respective Fund Managers who have continued to deliver during this audit period.

Signature



Name

[REDACTED]

Date:

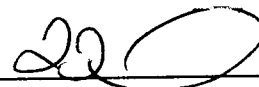
19 11 23

Appointment Commanding Officer

Internal Auditor's/Audit Board Report

1. ~~*I/We~~ have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of ~~*my/our~~ internal audit.
2. ~~*I/We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we are* satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to ~~*my/our~~ observations ~~*I~~ am/we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~*I/We~~ have stamped and signed the original books of account and the original records ~~I/we~~ have checked. All vouchers relating to this account period have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:
 - a. Previous observations ~~*have/have not~~ been actioned, with the exception of the property re-valuation which will be conducted in the next financial year.
 - b. Debtor amount appear high. However, this is due to the Mess Bills being raised in the middle of the month (Mar 23) but not yet cleared (wc 1 Apr 23/new financial year).
 - c. Fund Manager Training has been conducted in accordance with SFRs.
 - d. I have read and agree with Fund Manager's comments.

Signature



Name

██████████

Date: 19 MAY 23

Appointment RAO

Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

MAB 2 - 1514s 22/23:

SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments:

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies):

Give here brief details of any items that the examiner wishes to disclose.

SO2 SPS Comments: SERGEANT’S MESS

1. I have reviewed the fund’s income over the last 2 audit periods and its genuine income **has exceeded the £250,000.00 threshold** set out through the Charities Commission and I confirm **the fund is registered with the CC. MAS(A) will conduct an external Audit for this account.**
2. The operation and structure of the Charity is understood.
3. In the compilation of the report, I have referred to the Unit’s annual G1 Audit Self-assessment support inspection report when required.
4. I have examined the AB397 balances at the end of the Audit period and the funds remain healthy.
5. During the Unit’s annual assurance visit and appropriate level of sampling was conducted on all accounting records and subsidiary books.
6. The final accounts, and G1 Audit Report, have revealed no unusual items, unexpected fluctuations, or inconsistencies. The assets and liabilities are consistent with the type of activities that the charity operates.
7. The fund operates on the accrual’s basis conforming with s.42(1) of the CC regulations.
8. The accounting policies are consistent in application and appropriate to the activities of the charity.
9. There is no event that has led to the adverse impact on the worth of the charity subsequent to this report.
10. No restricted funds are overspent.
11. There has been no deliberate act of misconduct in the administration of the charity.

The following additional comments are highlighted for info / action:

1. The income for the FY 22/23 was £299,966.39 which is above the Charities Commission and SFR Independent Examination threshold (£250K)¹ and so requires MAS(A) External Audit. The report will be forthcoming once audits have taken place. Should a copy be required, the Unit are to liaise with this SPS Branch.
2. Expenditure: £323,819.18. Total Fund Balance: £218,304.58. The fund is considered to be healthy and well managed.
3. There were no transfers within the Financial period 22/23 for this fund.
4. For the second year in a row, expenditure has exceeded income (-10 to 15%). The FM is to continue to closely manage this situation to ensure the funds within do not move into deficit.
5. Capital Property: Sales of CP account for 621.95 on the fund with a depreciation of £746.04. Total: £1,367.99 which is only 0.78% depreciation. The unit is to confirm that all items are being depreciated in balance IAW SFRs policy.
6. Debtors: Previous balance £11,582.83 (21/22) to £20,920.71. This is a marked uplift to the debtor impact within the Mess funds. Whilst the operational tempo of this unit for outstanding Mess bills is acknowledged, there are a number of bills over the 3-month point which should be addressed. Care should be taken by the FM when considering the financial balance of the debtors and ensure that creditors balance is also taken into consideration. The Debtors creditor for £350.00 (Dine out Jul 22) should be returned to the GPF should this dine out bill now be cleared.
7. Creditors balance: £12,550.35 which houses a historic -£277.44 bill to ESS should be cleared. The current unallocated debtors within the Fund (-£7,650.00) should be cleared once the income is established.

¹ SFRs Ch 21 Para 2116.

8. GPF: There has been no evidence produced regarding GPF analysis therefore no analysis can be completed within GPF. Should it be forward to the undersigned, assurance will be conducted, and outcomes relayed to the unit. The unit are reminded that all evidence must be forwarded for assurance and annual auditing to be conducted IAW SFRs and CC requirements.

9. Restricted Funds: Restricted Funds are down by £23,899.25 in 21/22 FY. All restricted funds are active less 'BUNFIGHT' Fund which has shown no movement and should be assessed for deletion by the RAO/IA. This is the second year this account has laid inactive.

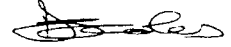
10. There is currently a payment for TV License but no payment for PRS/PPL. Clarity over whether this payment is required alongside the TV license payments should be considered.

11. Trade: Trade profit stands at £7,499.60 (17.39%). The trade expenses (£2,425.56) continue to appear high (21/22 = £1.4k) and should be evaluated to determine whether the charges being applied to bring profits down are necessary.

12. Write off for trade is £1,882.45 which appears excessive and has a direct impact to profits to the Mess. Confirmation on whether the Mess loss through write off action can be averted should be investigated.

13. VAT is active within the fund and being managed well by the operating staff. VAT returns have been mentioned within the FM report, but no 'Paid employee' information provided within the Managing Trustee's report (page 5). The unit is to confirm whether this information has been omitted or the comment is incorrect.

14. The FM comment on Capital Property provides no context as to reasoning for inclusion within the report. Clarity on context is required within the report before submission for audit.

Independent Examiner's Signature: 

Rank / Intls / Surname:

Appointment:

Date: 15 Jan 24

Statement of Financial Activities as at 31/03/2023

Paxton+

Page 1 of 1

Printed: 20/04/2023

SERGEANTS MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	78.60	20,758.00	0.00	20,836.60	21,136.25
Activities for Generating Funds	3,721.00	0.00	0.00	3,721.00	3,912.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	138,439.29	136,969.50	0.00	275,408.79	209,069.35
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	142,238.89	157,727.50	0.00	299,966.39	234,117.60
Resources Expended Cost of Generating Funds					
Investment Management Costs	48.00	0.00	0.00	48.00	67.21
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	128,646.61	166,164.25	0.00	294,810.86	170,285.16
Governance Costs	865.19	0.00	0.00	865.19	782.88
Grants and Donations	4,035.00	15,462.50	0.00	19,497.50	12,173.30
Other Costs	8,597.63	0.00	0.00	8,597.63	86,156.79
Total Resources Expended	142,192.43	181,626.75	0.00	323,819.18	269,465.34
Net Incoming/Outgoing Resources Before Transfers	46.46	-23,899.25	0.00	-23,852.79	-35,347.74
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	46.46	-23,899.25	0.00	-23,852.79	-35,347.74
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	46.46	-23,899.25	0.00	-23,852.79	-35,347.74
Reconciliation of Funds					
Total funds brought forward from previous year	137,691.60	104,465.77	0.00	242,157.37	
Total funds carried forward	137,738.06	80,566.52	0.00	218,304.58	

March 2023

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	
95,070.88	CAPITAL PROPERTY	93,702.89
95,070.88	Total Fixed Assets	93,702.89
	Current Assets	
182,677.45	CENTRAL BANK	107,104.69
0.00	CASH (NOT USED)	0.00
11,582.83	DEBTORS	20,920.71
8,521.53	STOCK ON HAND BAR	12,712.96
202,781.81	Total Current Assets	140,738.36
297,852.69	Total Assets	234,441.25
	Liabilities	
52,547.93	CREDITORS	12,550.35
2,657.01	VAT CONTROL	2,472.98
490.38	VAT PAYABLE	1,113.34
(55,695.32)	Total Liabilities	(16,136.67)
242,157.37	Total Assets Minus Liabilities	218,304.58
	Total Funds	
104,465.77	Total Restricted Funds	80,566.52
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
137,691.60	Accumulated Trading & GPF	137,738.06
242,157.37	Total Funds	218,304.58

End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

23,096.01	ENTERTAINMENTS	7,883.42
38,184.90	MOMENTO FUND	43,598.65
7,754.69	QUARTERLY DRAW	3,334.24
22,992.00	SUMMER / XMAS BALL	15,120.00
3,383.99	RSM GRANT	2,171.53
9,054.18	CHRISTMAS DRAW	8,458.68
0.00	BUNFIGHT/ X BRIEF	0.00

104,465.77

80,566.52

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

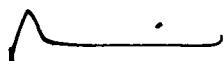
3,952.86	Trading surplus	5,074.04
0.00	Non Primary Purpose trading surplus	0.00
(70,319.81)	General Purpose Fund surplus	(5,027.58)

(66,366.95)	Trading & GPF surplus	46.46
204,058.55	Balance at last balance sheet	137,691.60

137,691.60	Accumulated Trading & GPF	137,738.06
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242,157.37	Grand total	218,304.58
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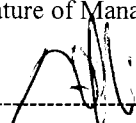
Signature of A/C Holder/Fund Manager



Date

3/5/2023

Signature of Managing Trustee



Date

19/5/23

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
Expenditure				

Investment Management Costs				

G500 BANK CHARGES	48.00		48.00	
		48.00		48.00
Costs of Generating Funds				

		0.00		0.00
Charitable Activities				

Trading costs	2,146.29		45,549.40	
G600 SUBSCRIPTION REFUND	105.50		864.25	
G601 MAINTENANCE	8.40		1,168.20	
G602 MESSING	5,833.00		15,748.95	
G603 RSM ENTERTAINMENTS	0.00		4,000.00	
G604 EXPENDABLE PROPERTY	243.48		3,569.39	
G605 MESS FUNCTIONS	32,995.17		46,815.19	
G606 POSAC DR	0.00		10,707.53	
G607 PMC MONTHLY ALLOWANCE	0.00		223.70	
G749 EXPENDITURE (SHADOW CODI	0.00		0.00	
		41,331.84		128,646.61
Governance Costs				

G750 INSURANCE	0.00		853.44	
G753 STATIONERY	0.00		11.75	
		0.00		865.19
Grants and Donations				

G770 DONATIONS	0.00		4,000.00	
G772 FLOWERS / WREATHS	0.00		35.00	
G799 EXPENDITURE (SHADOW CODI	0.00		0.00	
		0.00		4,035.00
Other Costs				

Non Primary Trading Costs	0.00		0.00	
G800 SKY SUBSCRIPTIONS/REPAIRS	252.00		1,343.10	
G801 PROPERTY DEPRECIATION	621.95		621.95	
G803 BT SPORT	0.00		328.41	
G804 MESS GUESTS	0.00		18.80	
G805 TEA & TOAST	0.00		381.03	
G806 TV LICENCE	0.00		159.00	
G807 NEWSPAPERS	142.50		1,090.20	
G808 PRS & PPL	0.00		898.15	
G809 XMAS DECORATIONS/TREES	0.00		350.00	
G814 W/MACHINE & DRIER MAINTS	0.00		0.00	
G816 STOCK WRITE OFF	919.77		2,628.49	
G817 FRAMING & ENGRAVING	350.00		778.50	
G830 MESS DECORATING / IMPROVE	0.00		0.00	
G831 PROJECT LABA	0.00		0.00	
G850 HISTORICAL VAT FINE	0.00		0.00	

	<u>Turnover this month</u>	<u>Turnover year to date</u>
G851 VAT B760 LEGACY ERROR	0.00	0.00
G890 MESS BILL WRITE OFF	0.00	0.00
G899 EXPENDITURE (SHADOW CODI	0.00	0.00
	2,286.22	8,597.63
Internal Transfers Out		

G900 TRANSFERS OUT	0.00	0.00
	0.00	0.00
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	43,666.06	142,192.43
GPF Income Over Expenditure	-32,510.53	46.46

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

T001 OPENING TRADING STOCKS	0.00	8,521.53
T002 TRADING STOCK PURCHASES/1	5,994.72	49,197.72
T003 CLOSING TRADING STOCKS	-3,959.17	-12,712.96
T004 WRITE OFF	-173.73	-1,882.45
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	284.47	2,425.56
	-----	-----
Trading Income		

T008 SALES	3,059.36	50,623.44
	-----	-----
Income Over Expenditure	913.07	5,074.04
Non Primary Purpose Trading Analysis		

Trading Expenditure		

Trading Income		

Income Over Expenditure	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		

Voluntary Income		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	1,668.75	20,758.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	1,668.75	20,758.00
Activities for Generating Funds		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Investment Income		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R002 ENTERTAINMENTS	2,577.50	31,387.50
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	1,054.00	12,694.00
R005 SUMMER / XMAS BALL	5,110.00	63,920.00
R014 RSM GRANT	0.00	4,000.00
R100 CHRISTMAS DRAW	1,911.00	24,968.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	10,652.50	136,969.50
Other Incoming Resources		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Total Income excluding transfers		
	12,321.25	157,727.50

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Costs of Generating Funds		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Charitable Activities		

R002 ENTERTAINMENTS	22,060.00	46,600.09
R003 MOMENTO FUND	0.00	131.75
R004 QUARTERLY DRAW	24.00	16,864.45
R005 SUMMER / XMAS BALL	31,120.00	71,792.00
R014 RSM GRANT	3,376.00	5,212.46
R100 CHRISTMAS DRAW	42.00	25,563.50
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	56,622.00	166,164.25
Governance Costs		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
Grants and Donations		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	4,860.25	15,212.50
R004 QUARTERLY DRAW	0.00	250.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	4,860.25	15,462.50
Other Costs		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	61,482.25	181,626.75
Internal Transfers		

R002 ENTERTAINMENTS	0.00	0.00
R003 MOMENTO FUND	0.00	0.00
R004 QUARTERLY DRAW	0.00	0.00
R005 SUMMER / XMAS BALL	0.00	0.00
R014 RSM GRANT	0.00	0.00
R100 CHRISTMAS DRAW	0.00	0.00
R105 BUNFIGHT/ X BRIEF	0.00	0.00
	0.00	0.00
	-----	-----
Restricted funds Income Over Expenditure	-49,161.00	-23,899.25
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		

Voluntary Income		

	0.00	0.00
Activities for Generating Funds		

	0.00	0.00
Investment Income		

	0.00	0.00
Income Resources from Charitable Activiti		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

	0.00	0.00
Costs of Generating Funds		

	0.00	0.00
Charitable Activities		

	0.00	0.00
Governance Costs		

	0.00	0.00
Grants and Donations		

	0.00	0.00
Other Costs		

	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

	0.00	0.00
	-----	-----
Designated funds Income Over Expenditur	0.00	0.00
	-----	-----

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

Voluntary Income		

	0.00	0.00
Activities for Generating Funds		

	0.00	0.00
Investment Income		

	0.00	0.00
Income Resources from Charitable Activiti		

	0.00	0.00
Other Incoming Resources		

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

	0.00	0.00
Costs of Generating Funds		

	0.00	0.00
Charitable Activities		

	0.00	0.00
Governance Costs		

	0.00	0.00
Grants and Donations		

	0.00	0.00
Other Costs		

	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		

	0.00	0.00
	-----	-----
Endowment funds Income Over Expenditure	0.00	0.00
	-----	-----

March 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		

OPENING TRADING STOCKS	0.00	8,521.53
TRADING STOCK PURCHASES/RT.	5,994.72	49,197.72
	-----	-----
(A)	5,994.72	57,719.25
	-----	-----
Value of goods disposed at cost		
WRITE OFF	173.73	1,882.45
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	3,959.17	12,712.96
	-----	-----
(B)	4,132.90	14,595.41
	-----	-----
COST OF GOODS SOLD (A - B) = (C)	1,861.82	43,123.84
	-----	-----
INCOME FROM SALES		

SALES	3,059.36	50,623.44
	-----	-----
INCOME FROM SALES (D)	3,059.36	50,623.44
	-----	-----
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
	-----	-----
SURPLUS (E)	1,197.54	7,499.60
	-----	-----
Gross profit is therefore:	64.32 %	17.39 %
$\frac{E \times 100}{C} \%$		
TRADING EXPENSES	284.47	2,425.56
	-----	-----
NET SURPLUS (F)	913.07	5,074.04
	-----	-----
Total Percentage is therefore:	49.04 %	11.77 %
$\frac{F \times 100}{C} \%$		

March 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		

(A)	0.00	0.00
	-----	-----
Value of goods disposed at cost		
(B)	0.00	0.00
	-----	-----
COST OF GOODS SOLD (A - B) = (C)	0.00	0.00
	-----	-----
INCOME FROM SALES		

INCOME FROM SALES (D)	0.00	0.00
	-----	-----
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	0.00	0.00
	-----	-----
Gross profit is therefore:	100 %	100 %
$\frac{E \times 100}{C} \%$		
	-----	-----
NET SURPLUS (F)	0.00	0.00
	-----	-----
Total Percentage is therefore:	100 %	100 %
$\frac{F \times 100}{C} \%$		
	-----	-----

Statement of Financial Activities as at 31/03/2022

Paxton+

Page 1 of 1

Printed: 21/04/2023

SERGEANTS MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	168.75	20,967.50	0.00	21,136.25	19,114.34
Activities for Generating Funds	3,912.00	0.00	0.00	3,912.00	4,192.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	97,489.60	111,579.75	0.00	209,069.35	165,412.07
Other Incoming Resources	0.00	0.00	0.00	0.00	6,153.00
Total Incoming Resources	101,570.35	132,547.25	0.00	234,117.60	194,871.41
Resources Expended Cost of Generating Funds					
Investment Management Costs	67.21	0.00	0.00	67.21	126.40
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	79,080.42	91,204.74	0.00	170,285.16	90,232.91
Governance Costs	782.88	0.00	0.00	782.88	684.46
Grants and Donations	1,850.00	10,323.30	0.00	12,173.30	21,783.80
Other Costs	86,156.79	0.00	0.00	86,156.79	99,881.68
Total Resources Expended	167,937.30	101,528.04	0.00	269,465.34	212,709.25
Net Incoming/Outgoing Resources Before Transfers	-66,366.95	31,019.21	0.00	-35,347.74	-17,837.84
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	-66,366.95	31,019.21	0.00	-35,347.74	-17,837.84
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-66,366.95	31,019.21	0.00	-35,347.74	-17,837.84
Reconciliation of Funds					
Total funds brought forward from previous year	204,058.55	73,446.56	0.00	277,505.11	
Total funds carried forward	137,691.60	104,465.77	0.00	242,157.37	

March 2022

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		

92,880.19	CAPITAL PROPERTY	95,070.88	
92,880.19	Total Fixed Assets		95,070.88
	-----		-----
	Current Assets		

173,816.88	CENTRAL BANK	182,677.45	
0.00	CASH (NOT USED)	0.00	
5,101.21	DEBTORS	11,582.83	
7,912.11	STOCK ON HAND BAR	8,521.53	
186,830.20	Total Current Assets		202,781.81
	-----		-----
279,710.39	Total Assets		297,852.69
	-----		-----
	Liabilities		

0.00	CREDITORS	52,547.93	
2,574.29	VAT CONTROL	2,657.01	
(369.01)	VAT PAYABLE	490.38	
	-----		-----
(2,205.28)	Total Liabilities		(55,695.32)
	-----		-----
277,505.11	Total Assets Minus Liabilities		242,157.37
	-----		-----
	Total Funds		

73,446.56	Total Restricted Funds	104,465.77	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
204,058.55	Accumulated Trading & GPF	137,691.60	
	-----		-----
277,505.11	Total Funds		242,157.37

End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

21,254.50	ENTERTAINMENTS	23,096.01
32,311.95	MOMENTO FUND	38,184.90
4,938.69	QUARTERLY DRAW	7,754.69
3,670.00	SUMMER / XMAS BALL	22,992.00
2,467.24	RSM GRANT	3,383.99
8,804.18	CHRISTMAS DRAW	9,054.18
0.00	BUNFIGHT/ X BRIEF	0.00

73,446.56

104,465.77

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

(3,106.00)	Trading surplus	3,952.86
0.00	Non Primary Purpose trading surplus	0.00
(13,662.81)	General Purpose Fund surplus	(70,319.81)

(16,768.81) Trading & GPF surplus

(66,366.95)

222,730.45 Balance at last balance sheet

204,058.55

205,961.64 Accumulated Trading & GPF

137,691.60

279,408.20 Grand total

242,157.37

Signature of A/C Holder/Fund Manager

(ORIGINAL SIGNED)

Date -----

Signature of Managing Trustee

(ORIGINAL SIGNED)

Date -----

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF SGTS' MESS SERVICE
NON-PUBLIC FUND (A NON-COMPANY CHARITY, REGISTERED 1130105)**

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustee of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I am satisfied that the accounts of the charity are not required to be audited under Section 144 of the 2011 Act and are eligible for Independent Examination (IE). I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the Charity's gross income exceeded £250,000 the independent examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination as a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act.
2. The accounts do not accord with those records.
3. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Capt Amy Baker ACMA CGMA
Chartered Institute of Management Accountants
Management Accountancy Service (Army)
Army Headquarters, Marlborough Lines, Andover, Hampshire, SP11 8HT
23 Jun 23