

**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 **MAB2**

Address **HQ HEREFORD GARRISON, STIRLING LINES, HEREFORD, HR4 7DD**

In respect of **THE WARRANT OFFICERS' AND SERGEANTS' MESS** Fund/Charity

Charity Commission/Regulator registered number 1130105

For the period from **01 APR 2024** to **31 MAR 2025**

Managing Trustee(s) during the period:

From	01 APR 2024	to	31 MAR 2025	Name	
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Fund Manager(s) during the period:

From	01 APR 2024	to	31 MAR 2025	Name	
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Internal Auditor(s) during the period:

From	01 APR 2024	to	31 MAR 2025	Name	
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Associate Auditor(s) during the period:

Regimental Accountant(s) during the period:

From	01 APR 2024	to	06 AUG 2024	Name	
From	06 AUG 2024	to	31 MAR 2025	Name	

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 – not above 5% of charity's total expenditure			
Total grants to institutions			N/A

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A – not above 5% of charity's total expenditure		
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	£91,950.46	£0.00	£91,950.46
Purchases	£4,008	£0.00	£4,008
Sales & W/Os	£0	£0.00	£0
Depreciation	£1,076.83	£0.00	£1,076.83
Balance c/f	£94,881.63	£0.00	£94,881.63

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 report	Less than 3 months	£18,316.83
	More than 3 months	£497.45
	Total	£18,814.28

* 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 report	Less than 3 months	£1,391.67
	More than 3 months	£0
	Total	£1,391.67

* 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 slightly increased from £222,456.87 to £258,879.03.
- b. There have been more events this year than usual, such as; a hoedown party (a family event); a Halloween party; and an Ok. Withstanding these additional events, it is particularly encouraging to see the increase in the worth of the Fund.
- c. Three of the four quarterly VAT Returns were submitted on time, a penalty point was received for one that was sent late. An outlook reminder has been set to ensure this does not happen again.
- d. The Net Profit for the year is 11.69%, sitting below the maximum threshold of 15%.
- e. The cumulative Debtor amount appears high. However, this is due to the Mess Bills being raised in the middle of the month (Mar 25) but not yet cleared (week commencing 1 Apr 25, in new financial year). 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.
- f. Depreciation has been conducted. The reason depreciation is so low (£1,076.83) relative to the overall Capital Property figure of £94,881.63 is because £87,466.90 relates to items of heritage. Therefore, to these particular items, depreciation need not be applied.
- g. Liquidity states are conducted monthly by the Regt Acct to ensure that the Fund does not fall into deficit.
- h. Licenses have been paid for the year relating to PRS/PPL.
- i. Trade expenses are high (£5,849.83) predominantly due to the cost incurred for using Square devices for taking payment as the Mess is now cashless.
- j. The stock write off is relatively high (£1,059.76) due to the pipe cleaning process within the newly installed bar. Unfortunately, this is mandatory and unavoidable cost. Selling prices are adjusted to take these anticipated costs into consideration.

Signature

Name

Date: 16 Jul 25

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

Managing Trustee's Annual Report and Comments:

Unit: **MAB2**

Address: **HQ Hereford Garrison, Stirling Lines, HEREFORD, HR4 7DD**

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 Queen's Regulations Charter dated 13 Sep 23
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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)):

- a. With no change to the financial year end, this audit period covers 1 Apr 24 to 31 Mar 25.
- b. The Internal Auditor (IA) and Senior Fund Manager (SFM) have continued to provide sound advice and guidance to the Fund Managers (FMs) during this audit period, and direction given by the Regimental Accountant (RA) and IA has been followed.
- c. All members of the RA Scheme are reminded of the need to carry out their respective duties diligently and in accordance with SFRs.
- d. It is encouraging to see the Mess making a permissible profit, and that funds relating hereto are being put to good use by way of Mess events, achieving the overall aim of the Charity.
- e. Total income for the year is £363,230.91, and therefore, MAS-A will be contacted for External Audit again this year, ensuring compliance with the Charity Commission.

Signature

Name

Date: 18/6/25.

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.
 - b. Debtor amount appear high. However, this is due to the Mess Bills being raised in the middle of the month (Mar 25) but not yet cleared (wc 1 Apr 25/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.
 - e. Trading Cost figure within the I&E Expenditure Report is £51,566.22, a difference of £5,849.83, which is trading expenses.
 - f. It is observed that the Insurance has been used under G750, Governance Costs, where it should be under Other Costs.
 - g. The stock write off figure £1,059.76 does appear large, however, there are a large number of joint events, it is a Garrison Mess with a vast membership.

Signature

Name

Appointment RAO

Date:

18/6/25

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.

Comd/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

Comd/SO2 SPS Comments

Independent Examiner's _____
Signature

Name Maj

Date: _____

Appointment SO2 AGC (SPS)

Statement of Financial Activities as at 31/03/2025

Paxton+

Page 1 of 1

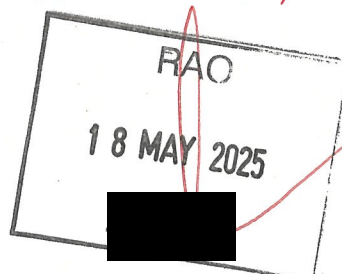
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SERGEANTS MESS

MAB2

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	31,125.40	19,527.50	0.00	50,652.90	24,302.50
Activities for Generating Funds	3,435.00	0.00	0.00	3,435.00	3,648.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	150,034.13	159,108.88	0.00	309,143.01	307,925.48
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	184,594.53	178,636.38	0.00	363,230.91	335,875.98
Resources Expended Cost of Generating Funds					
Investment Management Costs	78.41	0.00	0.00	78.41	65.49
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	152,176.70	150,401.70	0.00	302,578.40	293,209.65
Governance Costs	924.17	0.00	0.00	924.17	797.44
Grants and Donations	50.00	16,395.53	0.00	16,445.53	23,331.53
Other Costs	6,782.24	0.00	0.00	6,782.24	14,319.58
Total Resources Expended	160,011.52	166,797.23	0.00	326,808.75	331,723.69
Net Incoming/Outgoing Resources Before Transfers	24,583.01	11,839.15	0.00	36,422.16	4,152.29
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	24,583.01	11,839.15	0.00	36,422.16	4,152.29
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	24,583.01	11,839.15	0.00	36,422.16	4,152.29
Reconciliation of Funds					
Total funds brought forward from previous year	136,208.25	86,248.62	0.00	222,456.87	
Total funds carried forward	160,791.26	98,087.77	0.00	258,879.03	

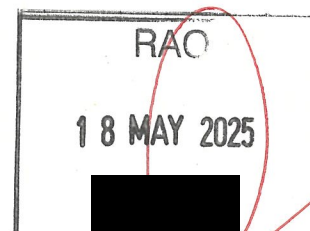
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MAB2

March 2025

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		
91,950.46	CAPITAL PROPERTY	94,881.63	
91,950.46	Total Fixed Assets		94,881.63
	Current Assets		
99,771.78	CENTRAL BANK	137,078.54	
0.00	CASH (NOT USED)	0.00	
43,473.36	DEBTORS	18,814.28	
8,278.78	STOCK ON HAND BAR	8,881.69	
151,523.92	Total Current Assets		164,774.31
243,474.38	Total Assets		259,655.94
	Liabilities		
17,004.68	CREDITORS	(1,391.67)	
3,483.60	VAT CONTROL	2,758.05	
529.23	VAT PAYABLE	(589.47)	
(21,017.51)	Total Liabilities		(776.91)
222,456.87	Total Assets Minus Liabilities		258,879.03
	Total Funds		
86,248.62	Total Restricted Funds	98,087.77	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
136,208.25	Accumulated Trading & GPF	160,791.26	
222,456.87	Total Funds		258,879.03



MAB2

End of last yearBalance

Funds Analysis

Designated Funds

0.00

0.00

Restricted Funds

9,479.67 ENTERTAINMENTS
40,110.10 MOMENTO FUND
4,861.24 QUARTERLY DRAW
22,700.00 SUMMER / XMAS BALL
168.43 RSM GRANT
8,929.18 CHRISTMAS DRAW

18,725.32
43,242.07
1,223.99
27,577.38
1,593.08
5,725.93

86,248.62

98,087.77

Endowment Funds

0.00

0.00

Trading and General Purpose Funds

6,790.89 Trading surplus
0.00 Non Primary Purpose trading surplus
(8,320.70) General Purpose Fund surplus

6,164.68
0.00
18,418.33

(1,529.81) Trading & GPF surplus
137,738.06 Balance at last balance sheet

24,583.01
136,208.25

136,208.25 Accumulated Trading & GPF

160,791.26

222,456.87 Grand total

258,879.03

Signature of A/C Holder/Fund Manager

Date

Signature of Managing Trustee

Date

Paxton+

Income & Expenditure - March 2025

Page 1 of 1

Printed: 02/04/2025
SERGEANTS MESS

MAB2

Design 1

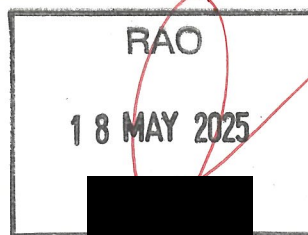
March 2025

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		

OPENING TRADING STOCKS	0.00	8,278.78
TRADING STOCK PURCHASES/RT	709.65	53,228.89
(A)	709.65	61,507.67
Value of goods disposed at cost		
WRITE OFF	55.36	1,059.76
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	-1,075.40	8,881.69
(B)	-1,020.04	9,941.45
COST OF GOODS SOLD (A - B) = (C)	1,729.69	51,566.22
INCOME FROM SALES		

SALES	2,026.92	63,580.73
INCOME FROM SALES (D)	2,026.92	63,580.73
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	297.23	12,014.51
Gross profit is therefore:	17.18 %	23.30 %
E x 100 %		
C		
TRADING EXPENSES	45.00	5,849.83
NET SURPLUS (F)	252.23	6,164.68
Total Percentage is therefore:	14.58 %	11.95 %
F x 100 %		
C		



Within MT
Director

Paxton+

Fund Return Summary as at 31/03/2025

Page 1 of 1
 Printed: 02/04/2025
 SERGEANTS MESS

MAB2

	<u>Balance b/fwd</u>	<u>Income</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Expenses</u>	<u>Closing</u>
R001 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R002 ENTERTAINMENTS	9,479.67	41,896.25	0.00	0.00	32,650.60	18,725.32
R003 MOMENTO FUND	40,110.10	19,527.50	0.00	0.00	16,395.53	43,242.07
R004 QUARTERLY DRAW	4,861.24	12,826.00	0.00	0.00	16,463.25	1,223.99
R005 SUMMER / XMAS BALL	22,700.00	76,058.13	0.00	0.00	71,180.75	27,577.38
R006 STAFF FUND	0.00	0.00	0.00	0.00	0.00	0.00
R007 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R014 RSM GRANT	168.43	4,000.00	0.00	0.00	2,575.35	1,593.08
R100 CHRISTMAS DRAW	8,929.18	24,328.50	0.00	0.00	27,531.75	5,725.93
R101 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R102 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R103 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R104 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R105 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R106 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R107 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R108 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R109 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R110 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R111 DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
R112 VAT REFUND (DO NOT U	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Funds	86,248.62	178,636.38	0.00	0.00	166,797.23	98,087.77

RAO

18 MAY 2025

Paxton+

Trial Balance

Page 1 of 3
 Printed: 02/04/2025
 SERGEANTS MESS

MAB2

Balance date to end of March 2025
 All nominal codes
 Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	CAPITAL PROPERTY	94,881.63	2,931.17
B400	STOCK ON HAND BAR	8,881.69	602.91
B500	DEBTORS	18,814.28	-24,659.08
B650	CENTRAL BANK	137,078.34	37,306.56
B680	CASH (NOT USED)	0.00	0.00
B700	CREDITORS	1,391.67	18,396.35
B750	VAT CONTROL	-2,758.05	725.55
B760	VAT PAYABLE	589.47	1,118.70
B900	ACCUMULATED GPF	-136,208.25	1,529.81
B998	SUSPENSE ACCOUNT	0.00	0.00
R002	ENTERTAINMENTS	-18,725.32	-9,245.65
R003	MOMENTO FUND	-43,242.07	-3,131.97
R004	QUARTERLY DRAW	-1,223.99	3,637.25
R005	SUMMER / XMAS BALL	-27,577.38	-4,877.38
R014	RSM GRANT	-1,593.08	-1,424.65
R100	CHRISTMAS DRAW	-5,725.93	3,203.25
		261,637.08	69,451.55
		-237,054.07	-43,338.73
		24,583.01	26,112.82

RAO

18 MAY 2025

Paxton+

Trial Balance

Page 2 of 3
 Printed: 02/04/2025
 SERGEANTS MESS

MAB2

<u>A\C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
		-9,951.23	0.00
G001	DONATIONS		0.00
G002	VAT REFUND	0.00	
G004	UTILITIES & SERVICES	-1,738.32	-354.93
G005	INCOME	-435.85	-89.98
G006	ACCOM-CASUAL		
G049	MESS HIRE	-19,000.00	0.00
G051	INCOME (SHADOW CODE)	0.00	0.00
G150	WMACHINE & DRIER	-3,435.00	-259.00
G152	MAINTS	-56,907.25	-4,619.25
G200	SUBSCRIPTIONS	-18,691.51	-1,852.92
G299	MESS BILL MESSING	-10,854.64	0.00
G399	POSAC CREDIT		0.00
G401	INCOME (SHADOW CODE)	0.00	0.00
G500	INCOME (SHADOW CODE)	0.00	0.00
G500	TRANSFERS IN	0.00	6.50
G600	BANK CHARGES	78.41	12.75
G601	SUBSCRIPTION REFUND	635.00	71.58
G602	MAINTENANCE	2,114.44	1,965.32
G603	MESSING	21,077.46	0.00
G604	RSM ENTERTAINMENTS	8,000.00	381.09
G605	EXPENDABLE PROPERTY	1,613.62	0.00
G606	MESS FUNCTIONS	47,211.86	711.32
G607	POSAC DR	13,633.80	38.75
G608	PMC MONTHLY ALLOWANCE	474.47	0.00
G749	CASUAL ACCOM	0.00	0.00
G750	EXPENDITURE (SHADOW CODE)	0.00	0.00
G751	INSURANCE	819.84	0.00
G753	SQUARE FEES	104.33	0.00
G770	STATIONERY	0.00	0.00
G772	DONATIONS	0.00	0.00
G799	FLOWERS / WREATHS	50.00	0.00
G800	EXPENDITURE (SHADOW CODE)	0.00	139.00
G801	SKY	1,572.95	1,076.83
G803	SUBSCRIPTIONS/REPAIRS	1,076.83	0.00
G804	PROPERTY DEPRECIATION	0.00	0.00
	BT SPORT	0.00	0.00
	MESS GUESTS	0.00	

MAB2

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G805	TEA & TOAST	0.00	0.00
G806	TV LICENCE	169.50	0.00
G807	NEWSPAPERS	0.00	0.00
G808	PRS & PPL	1,249.89	0.00
G809	XMAS	78.00	0.00
G814	DECORATIONS/TREES W/MACHINE & DRIER MAINTS	0.00	0.00
G816	STOCK WRITE OFF	1,059.76	55.36
G817	FRAMING & ENGRAVING	190.00	0.00
G830	MESS DECORATING / IMPROVEMENTS	1,296.31	0.00
G831	PROJECT LABA	0.00	0.00
G850	HISTORICAL VAT FINE	0.00	0.00
G851	VAT B760 LEGACY ERROR	0.00	0.00
G890	MESS BILL WRITE OFF	89.00	0.00
G899	EXPENDITURE (SHADOW CODE)	0.00	0.00
G900	TRANSFERS OUT	0.00	0.00
T001	OPENING TRADING STOCKS	8,278.78	0.00
T002	TRADING STOCK	53,228.89	709.65
T003	PURCHASES/RTNS CLOSING TRADING STOCKS	-8,881.69	1,075.40
T004	WRITE OFF	-1,059.76	-55.36
T005	MESS GUESTS	0.00	0.00
T006	TRADING COST ITEMS	0.00	0.00
T007	TRADING EXPENSES	5,849.83	45.00
T008	SALES	-63,580.73	-2,026.92
T740	SALES DISCOUNTS GIVEN	0.00	0.00
T750	PURCHASE DISCOUNTS TAKEN	0.00	0.00
		169,952.97	6,288.55
		-194,535.98	-9,258.36
		-24,583.01	-2,969.81
		0.00	

MAB2

Design 5

March 2025

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

Voluntary Income	444.91	31,125.40
Activities for Generating Funds	259.00	3,435.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	8,499.09	150,034.13
Other Income	0.00	0.00
	-----	-----
Total Income excluding transfers	9,203.00	184,594.53
Expenditure		

Investment Management Costs	6.50	78.41
Costs of Generating Funds	0.00	0.00
Charitable Activities	4,955.50	152,176.70
Governance Costs	0.00	924.17
Grants and Donations	0.00	50.00
Other Costs	1,271.19	6,782.24
	-----	-----
Total Expenditure excluding transfers	6,233.19	160,011.52
Internal Transfers	0.00	0.00
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
	-----	-----
Unrealised gains/losses on investment asse	0.00	0.00
	-----	-----
GPF Income Over Expenditure	2,969.81	24,583.01
	-----	-----

RAO

18 MAY 2025

MAB2

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

	993.75	19,527.50
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	13,821.25	159,108.88
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	-----	-----
	14,815.00	178,636.38
Total Income excluding transfers		
Expenditure		

	0.00	0.00
Investment Management Costs	0.00	0.00
Costs of Generating Funds	3,308.50	150,401.70
Charitable Activities	0.00	0.00
Governance Costs	347.25	16,395.53
Grants and Donations	0.00	0.00
Other Costs	-----	-----
	3,655.75	166,797.23
Total Expenditure excluding transfers		
	0.00	0.00
Internal Transfers	-----	-----
	11,159.25	11,839.15
Restricted funds Income Over Expenditure	-----	-----

MAB2

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		
-----	0.00	0.00
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
Expenditure		
-----	0.00	0.00
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
	-----	-----

MAB2

	<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
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 Expenditu	0.00	0.00
	-----	-----