

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Details

Status Registered

Legal form Other

Registered 2009-06-11

Register [View on the Charity Commission register](#)

Contact

Address Ministry Of Defence
Sterling Lines
Credenhill
Hereford
HR4 7DD

Phone 01432357311

Email regtacct1@gmail.com

Activities

Objects: THE PROMOTION OF THE EFFICIENCY OF THE ARMED FORCES OF THE CROWN BY THE PROVISION AND SUPPORT OF MESS, SOCIAL, SPORTING AND OTHER FACILITIES FOR THE EFFICIENCY AND WELL-BEING OF SERVICEMEN AND SERVICEWOMEN.

Activities: PROVIDES PUBLIC BENEFIT BY ASSISTING SERVICE PERSONNEL TO MORE EFFECTIVELY PERFORM THEIR ROLES WITHIN THE ARMED FORCES OF THE CROWN.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£286,650	£284,545	-	-
2024-03-31	£234,545	£228,320	-	-
2023-03-31	£334,783	£332,562	-	-
2022-03-31	£105,582	£120,238	-	-
2021-03-31	£86,128	£38,591	-	-

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Accounts

**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**

Army Form N1514
 (Rev 11/09)

Unit **MAB1**

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

In respect of **OFFICERS MESS**
 the

Fund/Charity

Charity Commission/Regulator registered number **1130112**

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	[REDACTED]
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Fund Manager(s) during the period:

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

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

Regimental Accountant(s) during the period:

From	07 MAR 2025	to	31 MAR 2025	Name	[REDACTED]
From	18 MAY 2024	to	07 MAR 2025	Name	[REDACTED]
From	01 APR 2024	to	18 MAY 2024	Name	[REDACTED]

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			

Grants to individuals

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

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	£337,781.95	£0	£337,781.95
Purchases	£0	£0	£0
Sales & W/Os	£0	£0	£0
Depreciation	£0	£0	£0
Balance c/f	£337,781.95	£0	£337,781.95

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	31-MAR-25	10,012.04
Total		10,012.04

* 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	31-MAR-25	1,102.29
Total		1,102.29

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

8. Paid Employees

	This year £	Last year £
NIL		
Total staff costs		

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

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

No individual employee received a salary of over £60000.00

9. Governance Costs

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

10. Restricted/Endowment Funds

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

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers	Gains and Losses	Fund Bal C/F
R001 ENTERTAINMENTS	£35,429.01	£41,080.00	£28,572.65	£17,500	£4,992.65	£30,436.36
R003 GARDEN AND IMPROVEMENTS	£5,594.62	£6,576.05	£7,974.97	£0.00	£1,398.92	£4,195.70
R004 PRESENTATION FUND	£29,746.11	£11,741.04	£5,013.50	£0.00	£6,727.54	£36,473.65
R005 SILVER	£4,946.86	£464.40	£118.22	£0.00	£346.18	£5,293.04
R006 BIENNIAL FUNCTIONS	£3,898.45	£137,830.79	£166,729.24	£25,000	£3,898.45	£0.00
R008 CO MAB1	£0	£2,000	£916.00	£0.00	£1,084.00	£1,084.00
R009 CO MAB2	£482.87	£1,523.34	£1,357.84	£0.00	£165.50	£648.37
R010 CO MAB12	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
R300 POSAC	£-377.04	£6509.40	£6,346.27	£0.00	£71.60	£305.44

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
R001 ENTERTAINMENTS	To provide entertainment throughout the year and to enhance functions
R003 GARDEN AND IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess
R005 SILVER	For maintenance of Mess silver
R006 BIENNIAL FUNCTIONS	Only used for Summer and Christmas functions
R008 CO MAB1	Used for hosting by MAB1 personnel.
R009 CO MAB2	Used for hosting by MAB2 personnel
R010 CO MAB12	Used for hosting by MAB12 personnel
R300 POSAC	Used as means of controlling the debit and credit following stick checks.

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:

NIL

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:

1. **Debtors.** I will continue to chase debtors via the mess treasurer and ensure further reduction of mess debt. We have reduced the debt by £2,407.33 to £10,012.04.
2. **Mess bills.** We are under ESS for control of mess bill and have 120 day policy for debtor to be passed over. **I continue to monitor and will chase in line with debtors above.**
3. **Property Checks.** A lack of workforce and the sheer scale of the issue has hindered progress here. A new PM is to be appointed at the next mess meeting due to previous member leaving. The property is now being monitored by another appointment but will be 2IC by the prop member when appointed. This work is again under review and I understand the significance of the task in hand.

Signature _____

Name XXXXXXXXXX

Date: _____

Appointment RCMO

Managing Trustee's Annual Report and Comments:

Unit: **MAB1**

Address: **MAB1 RHQ, Stirling Lines, HEREFORD, HR4 7DD**

In respect of the **OFFICERS' MESS**

Charity name and Charity Commission/Regulator registered number: **1130112**

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 01 Mar 16 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	Managing Trustee selected on appointment as Commanding Officer.
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Trustee induction and training	The Managing Trustee has attended the Commanding Officer (Designate) Course. The Senior Fund Manager is required to complete the FM e-learning Course which is hosted on the DLE within 1 month of assuming the appt.
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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	For the good and benefit of Hereford Garrison Officers and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	Main achievements for Yr 24-25 were the summer and winter functions. We acknowledged the RAOs view that we were almost unsustainable and need to create more revenue / not use so much GPF on functions.

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

Financial Review	The balance sheet gives a clear indication of the financial position of the Mess. This year the Mess had an increase of funds of £5,877.76 .
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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	Not applicable
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Investments selection policy and performance of those investments.	Not applicable
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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>The 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 :</p> <ul style="list-style-type: none"> a. Providing and supporting mess facilities and social activities. b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, skills, fitness, confidence, character, spirit and attitude and morale*. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and it's interests.</p>
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	I confirm that I have paid due regard to the Charity Commission of England and Wales 'guidance on public benefit when deciding what activities the charity should undertake.
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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 10-12)):

A good set of accounts with reduced errors in the GPF. A renewed effort and a complete plan of action must be taken to assess the scale of the property and its category (capital vs heritage). Another year of profits is another added bonus, and I would expect this to grow further in the coming year with the joint mess summer functions now being a sole function providing less overheads.

Signature _____

Name ██████████

Date: _____

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 been actioned (list those observations outstanding)

Nil
 - b. **Management.** The Officers' Mess has had and ever-present FM who understands the Funds purpose and has conducted various checks monthly and completed the 6m health check in a year. The RA has changed 3 times in the year with various degrees of experience. Overall the fund is in profit for the year £5,877.76.
 - c. **Fund Manager checks.** These are completed monthly and in conjunction with the REGT Acct.
 - d. **Stock checks.** Conducted monthly and now witnessed.
 - e. **Property checks.** Partial property check have been conducted and the property book has been identified and handed over to the Museum lecturer for master assurance. A plan will be brought to action in the next mess meeting to help deliver a property check for insurance and category depression.
 - f. **Write off.** The usual write -off action has been applied throughout the year resulting in a loss of £128.45
 - g. **Excess of expenditure.** The Mess has 2 main functions each year and applies circa £30,000 to the winter and a £40,000 to the Summer, this will be reduced to £25,000. This is based off the entertainments and liquidity held before an event. Our expenditure is lower than the previous year by £23,041.56
 - h. **Investments.** The Officers Mess has /no investments. However, does have bank interest of £-210.60. This is a result of the accountant booking the interest into the GPF the wrong way round
 - i. **Restricted funds.** Have shown a net increase of £1,895.20. The POSAC shows the usual flux of activity and is down for the year by £71.60 to £305.44.
 - j. GPF analysis. GPF was in profit this year by £7,772.96.
 - k. **Trading account.** Our trading account has made a profit/ loss of xx%
 - l. **Debtors.** Debtor have reduced by £2407.33, this is a continues battle but both Regts 2IC are supporting to reduce.

m. **Transfers.**

n. **Trading profit.**

Signature _____

Name ████████████████████

Date:

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.

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

- 1) The Total Funds from financial activities have increased from £476,937.29 to £482,815.05 during this audit period.
- 2) The Expenditure of the Fund is in keeping with the income and assets of the fund. There is headroom for additional expenditure, in particular if the fund continues to grow year on year, this should be part of the FM’s spending plan.

Independent Examiner’s _____
Signature

Name Maj Phil Carter

Date: 16/12/2025

Appointment SO2 SPS 160X

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Accounts

**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**

Army Form N1514
 (Rev 11/09)

Unit: [REDACTED]

Address: **STIRLING LINES, HEREFORD, HR4 7DD**

In Respect of the **OFFICERS MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-23** to **31-Mar-24**

Managing Trustee(s) during the period:

From	01-Apr-2023	to	03-Jun-2023	Name	[REDACTED]
From	04-Jun-2023	to	31-Mar-2024	Name	[REDACTED]

Fund Manager(s) during the period:

From	12-Apr-2022	to	03-May-2022	Name	[REDACTED]
From	04-May-2022	to	31-Mar-2023	Name	[REDACTED]
From	01-May-2023	to	31-Mar-2024	Name	[REDACTED]

Internal Auditor(s) during the period:

From	01-Apr-2023	to	02-Jul-2023	Name	[REDACTED]
From	03-Jul-2023	to	31-Mar-2024	Name	[REDACTED]

Associate Auditor(s) during the period:

Associate Auditor	N/A
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2023	to	30-Nov-2023	Name	[REDACTED]
From	01-Dec-2023	to	31-Mar-2024	Name	[REDACTED]
From		to		Name	
From		to		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 annual report and accounts.

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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 13.

g. Fixed Asset Investment. 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) on page 2.

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 Trustee's 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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	0	0.00

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	336,287.95	0.00	336,287.95
Purchases	1,494.00	0.00	1,494.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	337,781.95	0.00	337,781.95

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	#REF!
Carrying value (market value) at end of year	#REF!

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached.	31-Mar-24	12,419.37
Total		12,419.37

* 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.	31-Mar-24	1,330.40
Total		1,330.40

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

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

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

FUND RETURN SUMMARY ATTACHED

See attached SOFA.

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	¹ Transfers	¹ Gains and losses	Fund Bal C/F
Entertainments	£34,398.96	£40,730.05	£39,700.00	£0.00	£1,030.05	£35,429.01
Garden and Imp	£3,622.62	£2,016.00	£44.00	£0.00	£1,972.00	£5,594.62
Presentations	£27,163.52	£9,945.00	£7,362.41	£0.00	£2,582.59	£29,746.11
Silver	£4,573.19	£382.47	£8.80	£0.00	£373.67	£4,946.86
Bi-annual Function	£0.00	£180,172.63	£176,274.18	£0.00	£3,898.45	£3,898.45
████████ FUND	£348.92	£0.00	£348.92	£0.00	£0.00	£0.00
████████ FUND	£2,772.74	-£1,510.42	£0.00	£0.00	£0.00	£482.87
████████ FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
POSAC	£615.88	£2,809.79	£3,802.71	£0.00	£0.00	-£377.04

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
R001 ENTERTAINMENTS FUND	To provide entertainment throughout the year and to enhance functions.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIANNUAL FUNCTIONS	Only used for Summer and Christmas functions.
R008 ██████████ FUND	Used for hosting by ██████████ personnel.
R009 ██████████ FUND	Used for hosting by ██████████ personnel.
R010 ██████████ FUND	Used for hosting by ██████████ personnel.
R300 POSAC	Used as a means of controlling the debit and credit following stock checks.

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:

N/A

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's 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 Trustee's comments.

Additional comments:

1. **Debtors.** I will continue to chase debtor through the Mess Treasurer and ensure a further reduction of Mess Debt.
2. **Mess Bills.** Mess bill this year have been contracted to ESS, this has reduced the additional workload required on the RA and enables emailed billing. This has provided an overall betterment to the delivery of administration.
3. **Property Check.** Property check remains a constant battle due to the size of the mess and value and quantity of items. I will look to refresh the Mess property member this year with the PMC and Mess secretary.
4. **Stock.** Stock losses have been reduced this year and a better management of stock and accountancy of stock on hand. The RAO make the RA and Mess accountant clear any shortages. The creditors above have been cleared as per normal invoice returns.

Signature _____

Name Capt ██████████

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

Date: 30 Jul 24 _____

Managing Trustee's Annual Report and Comments:

Unit [REDACTED]

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

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 Regimental Standing Orders Queens Regulations
--	--

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.
------------------------	--

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee (MT) selected on appointment as Commanding Officer.
--------------------------	--

Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
--------------------------------	---

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	For the good and benefit of Hereford Garrison Officers and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	Main achievements for Yr 23-34 was the continued bi-annual function for the Summer and Christmas events. Most notable was the combined Offr's and WOs' & Sgts' Mess Summer Festival.

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

Financial Review	The balance sheet gives a clear indication of the financial position of the Mess. This year the Mess had an increase in funds of £12,560.07.
------------------	--

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	Not applicable.
---------------------------	-----------------

Investments selection policy and performance of those investments	Not applicable.
---	-----------------

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col [REDACTED]
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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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale*</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
--------------------------	--

*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

A good set of accounts however, accountant errors with income and expenditure in the GCODEs needs to be commented on. Understanding the turbulent workforce and lack of training whilst maintaining a very busy and large account does need to be acknowledged. It is pleasing to see the fund is in profit for the year noting the previous years post COVID all running at a loss year on year. I would like to see the liquidity raised and a fine eye cast over the expenditure for bi-annual functions.

Signature _____

Name Lt Col [REDACTED] _____

Date: _____ 30-Jul-24

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 the original books of account and the original records *I/we have checked. All vouchers relating to this account have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have been actioned (list those observation outstanding).
Nil
 - b. Management. The Officers Mess has had a ever present FM who understands the Funds purpose and has conducted various checks monthly and completed the 6m health check in year. The RA has been changed 3 times in the year with various degrees of experience with some assistance from other units in the daily processes. Some bookings of income and expenditure have been done incorrectly as shown on the analysis forms in the GCODES but overall the fund is in profit for the year £12,560.07.
 - c. Fund Manager Checks. These are completed monthly and in conjunction with the Regt Acct.
 - d. Stock Checks. Conducted monthly and now witnessed. There has been a change in the pricing to bring it up to date. The trading stock on hand balance wasn't closed down at the end of 2023-24. Reopening of stock on hand is therefore not correct, balance of £7911.75 should be held on the stock at hand (+£1,448.68).
 - e. Property Checks. Property checks have been conducted during this Audit Period and has included another handover of the Property Member. Due to the level of items held, in excess of 1,000, this is a time consuming effort.
 - f. Write Off. The usual write-off action has been applied throughout the year resulting in a loss of £615.59.
 - g. Excess of Expenditure. The Mess has two main functions each year and applies circa £30,000 to the winter and £40,000 to the Summer. This is based off the entertainments and liquidity held before an event. Our expenditure is lower then the previous year by £24,975.79.
 - h. Investments. The Offr Mess has no investments. However, does have bank interest of £2,648.86. This is slightly higher then expected and on further analysis Jan to Apr 24 the Hoplite interest was being placed here by mistake. Action has been taken to rectify.

l. Restricted Funds. Have shown a net increase of £6,225.05. The POSAC shows the usual flux of activity and is up for the year £992.92 with an incorrect entry to the GCODE -£479.50 for the year. RCODE 010 CO MAB2 booked to the wrong GCODE.

j. GPF Analysis. G180 -12.91, is a payment incorrectly entered in the wrong GCODE in Mar 24. GPF was in profit this year £6,335.02.

k. Trading Account. Our trading account has made a profit of 19.71% although would be slightly higher of the opening stock price was entered correctly.

l. Debtors. Have remained the same, the unit and the new Det Comd will have a renewed effort to reduce the amount owed.

m. Creditors. £1,330.40 creditors unallocated in the month but has been cleared and creditors currently sit at 0.

Signature _____

Name Capt _____

Appointment Regimental Administrative Officer _____

Date: 30-Jul-24

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 those 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 _____

Appointment SO2 SPS 160X _____

Date: _____

Statement of Financial Activities as at 31/03/2024

Paxton+

Page 1 of 1

Printed: 21/08/2024

OFFICERS MESS

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	204.74
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	2,648.86	0.00	0.00	2,648.86	369.47
Income Resources from Charitable Activities	82,951.81	235,025.02	0.00	317,976.83	332,496.64
Other Incoming Resources	0.00	-479.50	0.00	-479.50	1,711.95
Total Incoming Resources	85,600.67	234,545.52	0.00	320,146.19	334,782.80
Resources Expended Cost of Generating Funds					
Investment Management Costs	590.87	0.00	0.00	590.87	592.26
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	74,382.54	228,320.47	0.00	302,703.01	320,986.25
Governance Costs	0.00	0.00	0.00	0.00	852.32
Grants and Donations	686.49	0.00	0.00	686.49	239.74
Other Costs	3,605.75	0.00	0.00	3,605.75	9,891.34
Total Resources Expended	79,265.65	228,320.47	0.00	307,586.12	332,561.91
Net Incoming/Outgoing Resources Before Transfers	6,335.02	6,225.05	0.00	12,560.07	2,220.89
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	-29,468.49
Net Incoming resources before holding gains and losses	6,335.02	6,225.05	0.00	12,560.07	-27,247.60
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	6,335.02	6,225.05	0.00	12,560.07	-27,247.60
Reconciliation of Funds					
Total funds brought forward from previous year	390,881.39	73,495.83	0.00	464,377.22	
Total funds carried forward	397,216.41	79,720.88	0.00	476,937.29	

**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**

Army Form N1514
 (Rev 11/09)

Unit: [REDACTED]

Address: **STIRLING LINES, HEREFORD, HR4 7DD**

In Respect of the **OFFICERS MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-23** to **31-Mar-24**

Managing Trustee(s) during the period:

From	01-Apr-2023	to	03-Jun-2023	Name	[REDACTED]
From	04-Jun-2023	to	31-Mar-2024	Name	[REDACTED]

Fund Manager(s) during the period:

From	12-Apr-2022	to	03-May-2022	Name	[REDACTED]
From	04-May-2022	to	31-Mar-2023	Name	[REDACTED]
From	01-May-2023	to	31-Mar-2024	Name	[REDACTED]

Internal Auditor(s) during the period:

From	01-Apr-2023	to	02-Jul-2023	Name	[REDACTED]
From	03-Jul-2023	to	31-Mar-2024	Name	[REDACTED]

Associate Auditor(s) during the period:

Associate Auditor	N/A
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2023	to	30-Nov-2023	Name	[REDACTED]
From	01-Dec-2023	to	31-Mar-2024	Name	[REDACTED]
From		to		Name	
From		to		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 annual report and accounts.

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 13.

g. Fixed Asset Investment. 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) on page 2.

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(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 Trustee's 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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	0	0.00

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	336,287.95	0.00	336,287.95
Purchases	1,494.00	0.00	1,494.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	337,781.95	0.00	337,781.95

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	#REF!
Carrying value (market value) at end of year	#REF!

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached.	31-Mar-24	12,419.37
Total		12,419.37

* 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.	31-Mar-24	1,330.40
Total		1,330.40

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

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

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

FUND RETURN SUMMARY ATTACHED

See attached SOFA.

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	¹ Transfers	¹ Gains and losses	Fund Bal C/F
Entertainments	£34,398.96	£40,730.05	£39,700.00	£0.00	£1,030.05	£35,429.01
Garden and Imp	£3,622.62	£2,016.00	£44.00	£0.00	£1,972.00	£5,594.62
Presentations	£27,163.52	£9,945.00	£7,362.41	£0.00	£2,582.59	£29,746.11
Silver	£4,573.19	£382.47	£8.80	£0.00	£373.67	£4,946.86
Bi-annual Function	£0.00	£180,172.63	£176,274.18	£0.00	£3,898.45	£3,898.45
████████ FUND	£348.92	£0.00	£348.92	£0.00	£0.00	£0.00
████████ FUND	£2,772.74	-£1,510.42	£0.00	£0.00	£0.00	£482.87
████████ FUND	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
POSAC	£615.88	£2,809.79	£3,802.71	£0.00	£0.00	-£377.04

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
R001 ENTERTAINMENTS FUND	To provide entertainment throughout the year and to enhance functions.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIANNUAL FUNCTIONS	Only used for Summer and Christmas functions.
R008 ██████████ FUND	Used for hosting by ██████████ personnel.
R009 ██████████ FUND	Used for hosting by ██████████ personnel.
R010 ██████████ FUND	Used for hosting by ██████████ personnel.
R300 POSAC	Used as a means of controlling the debit and credit following stock checks.

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:

N/A

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's 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 Trustee's comments.

Additional comments:

1. **Debtors.** I will continue to chase debtor through the Mess Treasurer and ensure a further reduction of Mess Debt.
2. **Mess Bills.** Mess bill this year have been contracted to ESS, this has reduced the additional workload required on the RA and enables emailed billing. This has provided an overall betterment to the delivery of administration.
3. **Property Check.** Property check remains a constant battle due to the size of the mess and value and quantity of items. I will look to refresh the Mess property member this year with the PMC and Mess secretary.
4. **Stock.** Stock losses have been reduced this year and a better management of stock and accountancy of stock on hand. The RAO make the RA and Mess accountant clear any shortages. The creditors above have been cleared as per normal invoice returns.

Signature _____

Name Capt ██████████

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

Date: 30 Jul 24 _____

Managing Trustee's Annual Report and Comments:

Unit [REDACTED]

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

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 Regimental Standing Orders Queens Regulations
--	--

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.
------------------------	--

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee (MT) selected on appointment as Commanding Officer.
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Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
--------------------------------	---

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	For the good and benefit of Hereford Garrison Officers and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	Main achievements for Yr 23-34 was the continued bi-annual function for the Summer and Christmas events. Most notable was the combined Offr's and WOs' & Sgts' Mess Summer Festival.

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

Financial Review	The balance sheet gives a clear indication of the financial position of the Mess. This year the Mess had an increase in funds of £12,560.07.
------------------	--

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	Not applicable.
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Investments selection policy and performance of those investments	Not applicable.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col [REDACTED]
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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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale</i>*. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
--------------------------	--

*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

A good set of accounts however, accountant errors with income and expenditure in the GCODEs needs to be commented on. Understanding the turbulent workforce and lack of training whilst maintaining a very busy and large account does need to be acknowledged. It is pleasing to see the fund is in profit for the year noting the previous years post COVID all running at a loss year on year. I would like to see the liquidity raised and a fine eye cast over the expenditure for bi-annual functions.

Signature _____

Name Lt Col [REDACTED] _____

Date: _____ 30-Jul-24

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 the original books of account and the original records *I/we have checked. All vouchers relating to this account have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have been actioned (list those observation outstanding).
Nil
 - b. Management. The Officers Mess has had a ever present FM who understands the Funds purpose and has conducted various checks monthly and completed the 6m health check in year. The RA has been changed 3 times in the year with various degrees of experience with some assistance from other units in the daily processes. Some bookings of income and expenditure have been done incorrectly as shown on the analysis forms in the GCODES but overall the fund is in profit for the year £12,560.07.
 - c. Fund Manager Checks. These are completed monthly and in conjunction with the Regt Acct.
 - d. Stock Checks. Conducted monthly and now witnessed. There has been a change in the pricing to bring it up to date. The trading stock on hand balance wasn't closed down at the end of 2023-24. Reopening of stock on hand is therefore not correct, balance of £7911.75 should be held on the stock at hand (+£1,448.68).
 - e. Property Checks. Property checks have been conducted during this Audit Period and has included another handover of the Property Member. Due to the level of items held, in excess of 1,000, this is a time consuming effort.
 - f. Write Off. The usual write-off action has been applied throughout the year resulting in a loss of £615.59.
 - g. Excess of Expenditure. The Mess has two main functions each year and applies circa £30,000 to the winter and £40,000 to the Summer. This is based off the entertainments and liquidity held before an event. Our expenditure is lower then the previous year by £24,975.79.
 - h. Investments. The Offr Mess has no investments. However, does have bank interest of £2,648.86. This is slightly higher then expected and on further analysis Jan to Apr 24 the Hoplite interest was being placed here by mistake. Action has been taken to rectify.

l. Restricted Funds. Have shown a net increase of £6,225.05. The POSAC shows the usual flux of activity and is up for the year £992.92 with an incorrect entry to the GCODE -£479.50 for the year. RCODE 010 CO MAB2 booked to the wrong GCODE.

j. GPF Analysis. G180 -12.91, is a payment incorrectly entered in the wrong GCODE in Mar 24. GPF was in profit this year £6,335.02.

k. Trading Account. Our trading account has made a profit of 19.71% although would be slightly higher of the opening stock price was entered correctly.

l. Debtors. Have remained the same, the unit and the new Det Comd will have a renewed effort to reduce the amount owed.

m. Creditors. £1,330.40 creditors unallocated in the month but has been cleared and creditors currently sit at 0.

Signature _____

Name Capt _____

Appointment Regimental Administrative Officer _____

Date: 30-Jul-24

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 those 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 _____

Appointment SO2 SPS 160X _____

Date: _____

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Accounts

**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: [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-22** to **31-Mar-23**

Managing Trustee(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	

Fund Manager(s) during the period:

From	01-Apr-2022	to	11-Apr-2022	Name	[REDACTED]
From	12-Apr-2022	to	03-May-2022	Name	[REDACTED]
From	04-May-2022	to	31-Mar-2023	Name	[REDACTED]

Internal Auditor(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	N/A
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	
From		to		Name	
From		to		Name	

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Trial Balance

Page 1 of 4
 Printed: 31/03/2023
 OFFICERS MESS

Balance date to end of March 2023
 All nominal codes
 Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	PROPERTY	336,287.95	1,367.95
B400	STOCK ON HAND BAR	6,463.07	-2,011.84
B500	Debtors	12,573.31	-3,035.53
B650	Current bank account	109,052.89	-23,568.18
B700	Creditors	0.00	0.00
B750	VAT control	0.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-423,701.98	18,376.81
R001	ENTERTAINMENTS	-34,398.96	-5,201.54
R002	CLOSED	0.00	2,048.94
R003	GARDEN & IMPROVEMENTS	-3,622.62	-86.00
R004	PRESENTATION	-27,163.52	-1,694.02
R005	SILVER	-4,573.19	-403.00
R006	BIANNUAL FUNCTIONS	0.00	0.00
R008		-348.92	43.14
R009		-2,772.74	-2,460.26
R010		0.00	1,000.00
R300	POSAC	-615.88	1,179.75
		464,377.22	-497,197.81
		-32,820.59	-14,443.78

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Trial Balance

Page 2 of 4
 Printed: 31/03/2023
 OFFICERS MESS

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	DONATIONS	-204.74	-204.74
G049	VOLUNTARY INCOME (R400-R499)	0.00	0.00
G125	BANK INTEREST	-369.47	-66.20
G150	FACILITIES	-36.00	0.00
G151	SUBSCRIPTIONS	-26,756.00	-2,421.41
G152	FUNCTIONS	-21,762.17	-29.66
G154	MESSING PAYD	-15,133.01	-2,187.36
G155	HOUNORARY SUBS	-991.38	-101.68
G156	ACCOMMODATION	-7,070.16	-976.27
G157	STAFF COSTS	-456.00	0.00
G158	MAINTENANCE	0.00	0.00
G159	INSURANCE PREMIUM	0.00	0.00
G161	MESS BILL CREDITS	-14.04	0.00
G164	INCREDIT FUNCTIONS	-168.63	0.00
G165	BEER & PIZZA NIGHT	0.00	0.00
G180	SQUARE	-4,677.51	0.00
G299	CHARITABLE ACT (R001-R299)	0.00	0.00
G301	PROPERTY INCREASE	0.00	0.00
G399	OTHER INCOME (R300-R399)	0.00	0.00
G400	TRANSFER IN	0.00	0.00
G403	CLOSED OFF	0.00	0.00
G404	CLOSED OFF	0.00	0.00
G405	CLOSED OFF	0.00	0.00
G500	MOOREPAY CHARGES	592.26	67.15
G600	FUNCTION VARIOUS	10,407.47	1,000.00
G601	SUBSCRIPTIONS REFUND	5,099.59	0.00
G603	MAINTENANCE	6,697.92	0.00
G604	MESS BILL REFUNDS	96.20	0.00
G605	MESSING PAYD	8,120.17	0.00
G606	MESS BILL WRITE-OFFS	215.05	141.95
G607	EXPENDIBLE PROPERTY	0.00	0.00
G610	PROPERTY REPAIRS	0.00	0.00
G611	CHRISTMAS DECORATIONS	70.00	0.00
G612	BANK CHARGES	15.06	0.00
G613	CLOSED OFF	0.00	0.00
G614	SUMMERBALL	651.60	0.00

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Trial Balance

Page 3 of 4
 Printed: 31/03/2023
 OFFICERS MESS

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G615	FACILITIES REFUND	144.00	0.00
G616	CHRISTMAS BALL	33,850.07	0.00
G619	BEER & PIZZA NIGHT	200.00	200.00
G620	REMEMBRANCE	750.00	750.00
G656	ACCOMMODATION	6,977.50	980.46
G740	CLOSED OFF	0.00	0.00
G741	CLOSED OFF	0.00	0.00
G742	CLOSED OFF	0.00	0.00
G743	CLOSED OFF	0.00	0.00
G744	CLOSED OFF	0.00	0.00
G749	CHARITABLE ACT (R001-R299)	0.00	0.00
G750	POSTAGE	0.00	0.00
G751	INSURANCE	852.32	792.96
G753	STATIONERY	0.00	0.00
G754	PAYE	0.00	0.00
G770	DONATIONS	239.74	204.74
G771	FLOWERS	0.00	0.00
G773	GRANT	0.00	0.00
G799	GRANTS & DONATIONS (R400-R499)	0.00	0.00
G800	NEWSPAPERS	1,097.00	142.50
G801	STAFF COSTS	456.00	0.00
G802	SQUARE	4,755.77	16.59
G805	PRS/PPL	132.77	0.00
G806	TV LICENCE	159.00	0.00
G808	STOCK WRITE OFF	575.03	45.63
G810	FRAMING	100.00	100.00
G811	CLOSED OFF	0.00	0.00
G812	CAPITAL PROPERTY	0.00	0.00
G813	MISCELLANEOUS	704.25	0.00
G817	PROPERTY DEPRECIATION	0.00	0.00
G899	OTHER COSTS (R300-R399)	0.00	0.00
G900	TRANSFER OUT	29,468.49	0.00
T001	OPENING TRADING STOCKS	8,474.91	0.00
T002	TRADING STOCK PURCHASES/RTNS	16,279.35	399.38

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Trial Balance

Page 4 of 4
 Printed: 31/03/2023
 OFFICERS MESS

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
T003	CLOSING TRADING STOCKS	-6,463.07	2,011.84
T004	WRITE OFF	-575.03	-45.63
T005	MESS GUESTS	0.00	0.00
T006	TRADING COST ITEMS	0.00	0.00
T007	TRADING EXPENSES	386.06	0.00
T008	SALES	-20,069.78	-1,887.50
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
T999	OB SHADOW CODE	0.00	0.00
		137,567.58	-104,746.99
		<u>32,820.59</u>	<u>6,853.20</u>
		<u>0.00</u>	<u>-7,920.45</u>
			<u>-1,067.25</u>

Statement of Financial Activities as at 31/03/2023

Page 1 of 1
 Printed: 31/03/2023
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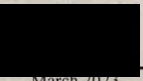


	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	204.74	0.00	0.00	204.74	44,313.16
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	369.47	0.00	0.00	369.47	14.94
Income Resources from Charitable Activities	97,134.68	235,361.96	0.00	332,496.64	126,803.29
Other Incoming Resources	0.00	1,711.95	0.00	1,711.95	1,761.83
Total Incoming Resources	97,708.89	237,073.91	0.00	334,782.80	172,893.22
Resources Expended Cost of Generating Funds					
Investment Management Costs	592.26	0.00	0.00	592.26	475.06
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	91,396.85	229,589.40	0.00	320,986.25	224,378.10
Governance Costs	852.32	0.00	0.00	852.32	3,190.07
Grants and Donations	239.74	0.00	0.00	239.74	1,337.00
Other Costs	7,979.82	1,911.52	0.00	9,891.34	3,402.50
Total Resources Expended	101,060.99	231,500.92	0.00	332,561.91	232,782.73
Net Incoming/Outgoing Resources Before Transfers	-3,352.10	5,572.99	0.00	2,220.89	-59,889.51
Transfers					
Gross transfers between funds (internal transfers)	-29,468.49	0.00	0.00	-29,468.49	36,459.00
Net Incoming resources before holding gains and losses	-32,820.59	5,572.99	0.00	-27,247.60	-23,430.51
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	-32,820.59	5,572.99	0.00	-27,247.60	-23,430.51
Reconciliation of Funds					
Total funds brought forward from previous year	423,701.98	67,922.84	0.00	491,624.82	
Total funds carried forward	390,881.39	73,495.83	0.00	464,377.22	

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Balance Sheet - March 2023

Page 1 of 2
 Printed: 31/03/2023
 OFFICERS MESS



March 2023

<u>End of last year</u>		<u>Balance</u>
	<u>Fixed Assets</u>	
334,920.00	PROPERTY	336,287.95
334,920.00	Total Fixed Assets	336,287.95
	<u>Current Assets</u>	
132,621.07	Current bank account	109,052.89
15,608.84	Debtors	12,573.31
8,474.91	STOCK ON HAND BAR	6,463.07
156,704.82	Total Current Assets	128,089.27
491,624.82	Total Assets	464,377.22
	<u>Liabilities</u>	
0.00	Creditors	0.00
0.00	VAT control	0.00
0.00	VAT payable	0.00
0.00	Total Liabilities	0.00
491,624.82	Total Assets Minus Liabilities	464,377.22
	<u>Total Funds</u>	
67,922.84	Total Restricted Funds	73,495.83
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
423,701.98	Accumulated Trading & GPF	390,881.39
491,624.82	Total Funds	464,377.22

Balance Sheet - March 2023

Page 2 of 2
 Printed: 31/03/2023
 OFFICERS MESS



<u>End of last year</u>		<u>Balance</u>
Funds Analysis		

Designated Funds		

0.00		0.00
Restricted Funds		

29,197.42	ENTERTAINMENTS	34,398.96
2,048.94	CLOSED	0.00
3,536.62	GARDEN & IMPROVEMENTS	3,622.62
25,469.50	PRESENTATION	27,163.52
4,170.19	SILVER	4,573.19
0.00	BIANNUAL FUNCTIONS	0.00
392.06		348.92
312.48		2,772.74
1,000.00		0.00
1,795.63	POSAC	615.88
-----		-----
67,922.84		73,495.83
Endowment Funds		

0.00		0.00
Trading and General Purpose Funds		

895.56	Trading surplus	1,967.56
0.00	Non Primary Purpose trading surplus	0.00
(19,272.37)	General Purpose Fund surplus	(34,788.15)
-----		-----
(18,376.81)	Trading & GPF surplus	(32,820.59)
442,078.79	Balance at last balance sheet	423,701.98
-----		-----
423,701.98	Accumulated Trading & GPF	390,881.39
Grand total		
-----		-----
491,624.82		464,377.22

Signature of A/C Holder/Fund Manager

Date 15/05/23

Signature of Managing Trustee

Date 18/5/23

Income and Expenditure - Detailed - March 2023

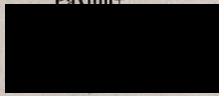
Page 1 of 13
 Printed: 31/03/2023
 OFFICERS MESS

March 2023	Turnover this month	Turnover year to date
GPF Analysis		
Income		
Voluntary Income		
G001 DONATIONS	204.74	204.74
G049 VOLUNTARY INCOME (R400-R4)	0.00	0.00
	204.74	204.74
Activities for Generating Funds		
	0.00	0.00
Investment Income		
G125 BANK INTEREST	66.20	369.47
	66.20	369.47
Income Resources from Charitable Activities		
Trading Income	1,887.50	20,069.78
G150 FACILITIES	0.00	36.00
G151 SUBSCRIPTIONS	2,421.41	26,756.00
G152 FUNCTIONS	29.66	21,762.17
G154 MESSING PAYD	2,187.36	15,133.01
G155 HONORARY SUBS	101.68	991.38
G156 ACCOMMODATION	976.27	7,070.16
G157 STAFF COSTS	0.00	456.00
G158 MAINTENANCE	0.00	0.00
G159 INSURANCE PREMIUM	0.00	0.00
G161 MESS BILL CREDITS	0.00	14.04
G164 INCREDIT FUNCTIONS	0.00	168.63
G165 BEER & PIZZA NIGHT	0.00	0.00
G180 SQUARE	0.00	4,677.51
G299 CHARITABLE ACT (R001-R299)	0.00	0.00
	7,603.88	97,134.68
Other Income		
Non Primary Purpose Trading Income	0.00	0.00
G301 PROPERTY INCREASE	0.00	0.00
G399 OTHER INCOME (R300-R399)	0.00	0.00
	0.00	0.00
Internal Transfers In		
G400 TRANSFER IN	0.00	0.00
G403 CLOSED OFF	0.00	0.00
G404 CLOSED OFF	0.00	0.00
G405 CLOSED OFF	0.00	0.00
	0.00	0.00
Gains on Revaluation of Fixed Assets		
	0.00	0.00

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Income and Expenditure - Detailed - March 2023

Page 2 of 13
Printed: 31/03/2023
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	<u>Turnover this month</u>	<u>Turnover year to date</u>
Unrealised Gains on Investment Assets -----	0.00	0.00
GPF Total Income	7,874.82	97,708.89

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Income and Expenditure - Detailed - March 2023

Page 3 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
<u>Expenditure</u>				
<u>Investment Management Costs</u>				
G500 MOOREPAY CHARGES	67.15	67.15	592.26	592.26
<u>Costs of Generating Funds</u>				
		0.00		0.00
<u>Charitable Activities</u>				
Trading costs	2,365.59		18,102.22	
G600 FUNCTION VARIOUS	1,000.00		10,407.47	
G601 SUBSCRIPTIONS REFUND	0.00		5,099.59	
G603 MAINTENANCE	0.00		6,697.92	
G604 MESS BILL REFUNDS	0.00		96.20	
G605 MESSING PAYD	0.00		8,120.17	
G606 MESS BILL WRITE-OFFS	141.95		215.05	
G607 EXPENDIBLE PROPERTY	0.00		0.00	
G610 PROPERTY REPAIRS	0.00		0.00	
G611 CHRISTMAS DECORATIONS	0.00		70.00	
G612 BANK CHARGES	0.00		15.06	
G613 CLOSED OFF	0.00		0.00	
G614 SUMMERBALL	0.00		651.60	
G615 FACILITIES REFUND	0.00		144.00	
G616 CHRISTMAS BALL	0.00		33,850.07	
G619 BEER & PIZZA NIGHT	200.00		200.00	
G620 REMEMBRANCE	750.00		750.00	
G656 ACCOMMODATION	980.46		6,977.50	
G740 CLOSED OFF	0.00		0.00	
G741 CLOSED OFF	0.00		0.00	
G742 CLOSED OFF	0.00		0.00	
G743 CLOSED OFF	0.00		0.00	
G744 CLOSED OFF	0.00		0.00	
G749 CHARITABLE ACT (R001-R299)	0.00		0.00	
		5,438.00		91,396.85
<u>Governance Costs</u>				
G750 POSTAGE	0.00		0.00	
G751 INSURANCE	792.96		852.32	
G753 STATIONERY	0.00		0.00	
G754 PAYE	0.00		0.00	
		792.96		852.32
<u>Grants and Donations</u>				
G770 DONATIONS	204.74		239.74	
G771 FLOWERS	0.00		0.00	
G773 GRANT	0.00		0.00	
G799 GRANTS & DONATIONS (R400-F)	0.00		0.00	
		204.74		239.74
<u>Other Costs</u>				

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Income and Expenditure - Detailed - March 2023

Page 4 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date

Non Primary Trading Costs	0.00	0.00
G800 NEWSPAPERS	142.50	1,097.00
G801 STAFF COSTS	0.00	456.00
G802 SQUARE	16.59	4,755.77
G805 PRS/PPL	0.00	132.77
G806 TV LICENCE	0.00	159.00
G808 STOCK WRITE OFF	45.63	575.03
G810 FRAMING	100.00	100.00
G811 CLOSED OFF	0.00	0.00
G812 CAPITAL PROPERTY	0.00	0.00
G813 MISCELLANEOUS	0.00	704.25
G817 PROPERTY DEPRECIATION	0.00	0.00
G899 OTHER COSTS (R300-R399)	0.00	0.00
	304.72	7,979.82
Internal Transfers Out		

G900 TRANSFER OUT	0.00	29,468.49
	0.00	29,468.49
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	6,807.57	130,529.48
GPF Income Over Expenditure	1,067.25	-32,820.59

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Income and Expenditure - Detailed - March 2023

Page 5 of 13
 Printed: 14/06/2023
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	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	8,474.91
T002 TRADING STOCK PURCHASES/	399.38	16,279.35
T003 CLOSING TRADING STOCKS	2,011.84	-6,463.07
T004 WRITE OFF	-45.63	-575.03
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	386.06
	-----	-----
<u>Trading Income</u>		20,069.78
T008 SALES	1,887.50	-----
		1,967.56
	-478.09	
<u>Income Over Expenditure</u>		
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
	-----	-----
<u>Trading Income</u>		-----
	0.00	0.00
<u>Income Over Expenditure</u>		

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Income and Expenditure - Detailed - March 2023

Page 6 of 13
 Printed: 31/03/2023
 OFFICERS MESS

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

Voluntary Income		

R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R0 [REDACTED]	0.00	0.00
R0 [REDACTED]	0.00	0.00
R0 [REDACTED]	0.00	0.00
R300 POSAC	0.00	0.00
	0.00	0.00
Activities for Generating Funds		

R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R00 [REDACTED]	0.00	0.00
R00 [REDACTED]	0.00	0.00
R01 [REDACTED]	0.00	0.00
R300 POSAC	0.00	0.00
	0.00	0.00
Investment Income		

R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 POSAC	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R001 ENTERTAINMENTS	3,960.00	42,320.00
R002 CLOSED	0.00	263.50
R003 GARDEN & IMPROVEMENTS	198.00	1,966.00
R004 PRESENTATION	990.00	9,865.50
R005 SILVER	39.60	391.20
R006 BIENNIAL FUNCTIONS	0.00	169,366.60
R008 [REDACTED]	0.00	2,311.54
R009 [REDACTED]	0.00	3,982.83
R010 [REDACTED]	0.00	1,475.94
R300 [REDACTED]	0.00	3,418.85
	5,187.60	235,361.96
Other Incoming Resources		

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[REDACTED]

Income and Expenditure - Detailed - March 2023

Page 7 of 13
Printed: 31/03/2023
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	<u>Turnover this month</u>	<u>Turnover year to date</u>
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 [REDACTED] FUNCTIONS	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	1,711.95
	0.00	1,711.95
Total Income excluding transfers	5,187.60	237,073.91

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Income and Expenditure - Detailed - March 2023

Page 8 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date	
Expenditure			
Investment Management Costs			
R001 ENTERTAINMENTS	0.00	0.00	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R008 [REDACTED]	0.00	0.00	
R009 [REDACTED]	0.00	0.00	
R010 [REDACTED]	0.00	0.00	
R300 [REDACTED]	0.00	0.00	0.00
Costs of Generating Funds			
R001 ENTERTAINMENTS	0.00	0.00	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R008 [REDACTED]	0.00	0.00	
R009 [REDACTED]	0.00	0.00	
R010 [REDACTED]	0.00	0.00	
R300 [REDACTED]	0.00	0.00	0.00
Charitable Activities			
R001 ENTERTAINMENTS	40.00	37,118.46	
R002 CLOSED	0.00	2,312.44	
R003 GARDEN & IMPROVEMENTS	0.00	1,880.00	
R004 PRESENTATION	2,470.00	8,171.48	
R005 SILVER	0.00	-11.80	
R006 BIENNIAL FUNCTIONS	0.00	169,366.60	
R008 [REDACTED]	159.93	2,354.68	
R009 [REDACTED]	22.84	1,522.57	
R010 [REDACTED]	0.00	2,475.94	
R300 [REDACTED]	801.97	3,494.74	229,589.40
Governance Costs			
R001 ENTERTAINMENTS	0.00	0.00	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R008 [REDACTED]	0.00	0.00	
R009 [REDACTED]	0.00	0.00	
R010 [REDACTED]	0.00	0.00	
R300 [REDACTED]	0.00	0.00	0.00
Grants and Donations			
R001 ENTERTAINMENTS	0.00	0.00	

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Income and Expenditure - Detailed - March 2023

Page 9 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007	0.00	0.00	
R008	0.00	0.00	
R009	0.00	0.00	
R010	0.00	0.00	
R300	0.00	0.00	
	0.00		0.00
Other Costs			
R001 ENTERTAINMENTS	0.00	0.00	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007	0.00	0.00	
R008	0.00	0.00	
R009	0.00	0.00	
R010	0.00	0.00	
R300	283.20	1,911.52	1,911.52
	283.20		
Total Expenditure excluding transfers	3,777.94		231,500.92
Internal Transfers			
R001 ENTERTAINMENTS	0.00	0.00	
R002 CLOSED	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION	0.00	0.00	
R005 SILVER	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007	0.00	0.00	
R008	0.00	0.00	
R009	0.00	0.00	
R010	0.00	0.00	
R300	0.00	0.00	0.00
	0.00		
Restricted funds Income Over Expenditure	1,409.66		5,572.99

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[Redacted]

Income and Expenditure - Detailed - March 2023

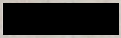
Page 10 of 13
Printed: 31/03/2023
OFFICERS MESS

	<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

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Income and Expenditure - Detailed - March 2023

Page 11 of 13
Printed: 31/03/2023
OFFICERS MESS



	<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

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Income and Expenditure - Detailed - March 2023

Page 12 of 13
Printed: 31/03/2023
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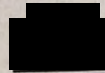
	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

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

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Income and Expenditure - Detailed - March 2023

Page 13 of 13
Printed: 31/03/2023
OFFICERS MESS



	<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 Expenditu	0.00	0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 1 of 8

Printed: 31/03/2023

OFFICERS MESS

March 2023

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

Voluntary Income			

G001 DONATIONS	204.74	204.74	
G049 VOLUNTARY INCOME (R400-R4	0.00	0.00	
	204.74		204.74
Activities for Generating Funds			

	0.00		0.00
Investment Income			

G125 BANK INTEREST	66.20	369.47	
	66.20		369.47
Income Resources from Charitable Activiti			

Trading Income	1,887.50	20,069.78	
G150 FACILITIES	0.00	36.00	
G151 SUBSCRIPTIONS	2,421.41	26,756.00	
G152 FUNCTIONS	29.66	21,762.17	
G154 MESSING PAYD	2,187.36	15,133.01	
G155 HONORARY SUBS	101.68	991.38	
G156 ACCOMMODATION	976.27	7,070.16	
G157 STAFF COSTS	0.00	456.00	
G158 MAINTENANCE	0.00	0.00	
G159 INSURANCE PREMIUM	0.00	0.00	
G161 MESS BILL CREDITS	0.00	14.04	
G164 INCREDIT FUNCTIONS	0.00	168.63	
G165 BEER & PIZZA NIGHT	0.00	0.00	
G180 SQUARE	0.00	4,677.51	
G299 CHARITABLE ACT (R001-R299)	0.00	0.00	
	7,603.88		97,134.68
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G301 PROPERTY INCREASE	0.00	0.00	
G399 OTHER INCOME (R300-R399)	0.00	0.00	
	0.00		0.00
Internal Transfers In			

G400 TRANSFER IN	0.00	0.00	
G403 CLOSED OFF	0.00	0.00	
G404 CLOSED OFF	0.00	0.00	
G405 CLOSED OFF	0.00	0.00	
	0.00		0.00
Gains on Revaluation of Fixed Assets			

	0.00		0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 2 of 8

Printed: 31/03/2023

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
Unrealised Gains on Investment Assets -----	0.00	0.00
GPF Total Income	7,874.82	97,708.89

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 3 of 8

Printed: 31/03/2023

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	<u>Turnover this month</u>		<u>Turnover year to date</u>	
<u>Expenditure</u>				
<u>Investment Management Costs</u>				
G500 MOOREPAY CHARGES	67.15	67.15	592.26	592.26
<u>Costs of Generating Funds</u>				
		0.00		0.00
<u>Charitable Activities</u>				
<u>Trading Costs</u>				
G600 FUNCTION VARIOUS	2,365.59		18,102.22	
G601 SUBSCRIPTIONS REFUND	1,000.00		10,407.47	
G603 MAINTENANCE	0.00		5,099.59	
G604 MESS BILL REFUNDS	0.00		6,697.92	
G605 MESSING PAYD	0.00		96.20	
G606 MESS BILL WRITE-OFFS	0.00		8,120.17	
G607 EXPENDIBLE PROPERTY	141.95		215.05	
G610 PROPERTY REPAIRS	0.00		0.00	
G611 CHRISTMAS DECORATIONS	0.00		70.00	
G612 BANK CHARGES	0.00		15.06	
G613 CLOSED OFF	0.00		0.00	
G614 SUMMERBALL	0.00		651.60	
G615 FACILITIES REFUND	0.00		144.00	
G616 CHRISTMAS BALL	0.00		33,850.07	
G619 BEER & PIZZA NIGHT	200.00		200.00	
G620 REMEMBRANCE	750.00		750.00	
G656 ACCOMMODATION	980.46		6,977.50	
G740 CLOSED OFF	0.00		0.00	
G741 CLOSED OFF	0.00		0.00	
G742 CLOSED OFF	0.00		0.00	
G743 CLOSED OFF	0.00		0.00	
G744 CLOSED OFF	0.00		0.00	
G749 CHARITABLE ACT (R001-R299)	0.00		0.00	
		5,438.00		91,396.85
<u>Governance Costs</u>				
G750 POSTAGE	0.00		0.00	
G751 INSURANCE	792.96		852.32	
G753 STATIONERY	0.00		0.00	
G754 PAYE	0.00		0.00	
		792.96		852.32
<u>Grants and Donations</u>				
G770 DONATIONS	204.74		239.74	
G771 FLOWERS	0.00		0.00	
G773 GRANT	0.00		0.00	
G799 GRANTS & DONATIONS (R400-F	0.00		0.00	
		204.74		239.74
<u>Other Costs</u>				

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 4 of 8

Printed: 31/03/2023

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

Non Primary Trading Costs	0.00	0.00
G800 NEWSPAPERS	142.50	1,097.00
G801 STAFF COSTS	0.00	456.00
G802 SQUARE	16.59	4,755.77
G805 PRS/PPL	0.00	132.77
G806 TV LICENCE	0.00	159.00
G808 STOCK WRITE OFF	45.63	575.03
G810 FRAMING	100.00	100.00
G811 CLOSED OFF	0.00	0.00
G812 CAPITAL PROPERTY	0.00	0.00
G813 MISCELLANEOUS	0.00	704.25
G817 PROPERTY DEPRECIATION	0.00	0.00
G899 OTHER COSTS (R300-R399)	0.00	0.00
	304.72	7,979.82
Internal Transfers Out		

G900 TRANSFER OUT	0.00	29,468.49
	0.00	29,468.49
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	----- 6,807.57	----- 130,529.48
GPF Income Over Expenditure	----- 1,067.25	----- -32,820.59

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 5 of 8

Printed: 31/03/2023

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	8,474.91
T002 TRADING STOCK PURCHASES/	399.38	16,279.35
T003 CLOSING TRADING STOCKS	2,011.84	-6,463.07
T004 WRITE OFF	-45.63	-575.03
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	386.06
<u>Trading Income</u>		
T008 SALES	1,887.50	20,069.78
Income Over Expenditure	-478.09	1,967.56
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
Income Over Expenditure	0.00	0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 6 of 8

Printed: 31/03/2023

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted 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	5,187.60	235,361.96
Other Incoming Resources	0.00	1,711.95
	-----	-----
Total Income excluding transfers	5,187.60	237,073.91
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	3,494.74	229,589.40
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	3,494.74	229,589.40
Internal Transfers	0.00	0.00
	-----	-----
Restricted funds Income Over Expenditure	1,692.86	7,484.51
	-----	-----

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 7 of 8

Printed: 31/03/2023

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	<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
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
	-----	-----

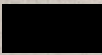
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Income and Expenditure - R/D/E Consolidated - March 2023

Page 8 of 8

Printed: 31/03/2023

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	<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
	-----	-----

Income & Expenditure - March 2023

Page 1 of 1
 Printed: 31/03/2023
 OFFICERS MESS

March 2023

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

OPENING TRADING STOCKS	0.00	8,474.91
TRADING STOCK PURCHASES/RT	399.38	16,279.35
(A)	----- 399.38	----- 24,754.26
Value of goods disposed at cost		
WRITE OFF	45.63	575.03
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	-2,011.84	6,463.07
(B)	----- -1,966.21	----- 7,038.10
COST OF GOODS SOLD (A - B) = (C)		
	----- 2,365.59	----- 17,716.16
INCOME FROM SALES		

SALES	1,887.50	20,069.78
INCOME FROM SALES (D)	----- 1,887.50	----- 20,069.78
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	----- -478.09	----- 2,353.62
Gross profit is therefore:	-20.21 %	13.29 %
E x 100 %		

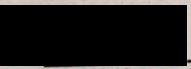
C		
TRADING EXPENSES	0.00	386.06
NET SURPLUS (F)	----- -478.09	----- 1,967.56
Total Percentage is therefore:	-20.21 %	11.11 %
F x 100 %		

C		

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Income and Expenditure - All Consolidated - March 2023

Page 1 of 4
 Printed: 31/03/2023
 OFFICERS MESS



March 2023

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

Voluntary Income	204.74	204.74
Activities for Generating Funds	0.00	0.00
Investment Income	66.20	369.47
Income Resources from Charitable Activiti	7,603.88	97,134.68
Other Income	0.00	0.00
	-----	-----
Total Income excluding transfers	7,874.82	97,708.89
Expenditure		

Investment Management Costs	67.15	592.26
Costs of Generating Funds	0.00	0.00
Charitable Activities	5,438.00	91,396.85
Governance Costs	792.96	852.32
Grants and Donations	204.74	239.74
Other Costs	304.72	7,979.82
	-----	-----
Total Expenditure excluding transfers	6,807.57	101,060.99
Internal Transfers	0.00	29,468.49
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
Unrealised gains/losses on investment asse	0.00	0.00
	-----	-----
GPF Income Over Expenditure	1,067.25	-32,820.59
	-----	-----

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Income and Expenditure - All Consolidated - March 2023

Page 2 of 4
 Printed: 31/03/2023
 OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Fund Analysis		
Income		
-----	0.00	0.00
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	5,187.60	235,361.96
Income Resources from Charitable Activiti	0.00	1,711.95
Other Incoming Resources	-----	-----
Total Income excluding transfers	5,187.60	237,073.91
Expenditure		
-----	0.00	0.00
Investment Management Costs	0.00	0.00
Costs of Generating Funds	3,494.74	229,589.40
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	-----	-----
Total Expenditure excluding transfers	3,494.74	229,589.40
Internal Transfers	0.00	0.00
-----	-----	-----
Restricted funds Income Over Expenditure	1,692.86	7,484.51

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Income and Expenditure - All Consolidated - March 2023

Page 3 of 4
Printed: 31/03/2023
OFFICERS MESS

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

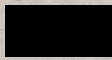
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	-----	-----
	0.00	0.00
Total Income excluding transfers		
Expenditure		

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		
Internal Transfers	0.00	0.00
-----		-----
Designated funds Income Over Expenditur	0.00	0.00
-----		-----

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Income and Expenditure - All Consolidated - March 2023

Page 4 of 4
 Printed: 31/03/2023
 OFFICERS MESS



	<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

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 annual report and accounts.
- 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 13.
- g. Fixed Asset Investment. 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) on page 2.

- 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 Trustee's 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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Bottle of Port donated as part of Armed Forces Charity event	1	35.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	1	35.00

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	334,920.00	0.00	334,920.00
Purchases	1,367.95	0.00	1,367.95
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	336,287.95	0.00	336,287.95

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached.	31-Mar-22	
Total		0.00

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

List of Creditors

Creditor	Date of Credit	Amount
Nil.	N/A	0.00
Total		0.00

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

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

Restricted/Endowment Funds

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

See attached 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
R001 ENTERTAINMENTS FUND	To provide entertainment throughout the year and to enhance functions.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIENNIAL FUNCTIONS	Only used for Summer and Christmas functions.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used as a means of controlling the debit and credit following stock checks.

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:

N/A

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's 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 taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

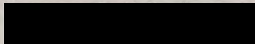
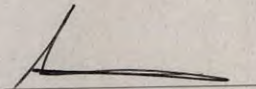
All investments held are investment assets in the UK unless otherwise stated.

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

Additional comments:

1. Debtors. The level of current debt sits at £12,573.31 (down £3,035.33 on previous year and another year of reducing Mess Debt). Legacy Debtor has now been cleared due to the efforts of the Mess Treasurer and Debtors in excess of £200 are now lower as well sitting at £3,087.61 (down £1,684.66 top previous year). The Treasurer continues to chase Mess Debtors in excess of £200 as well as ensuring Regt'l 2ICs are kept informed.
2. Mess Bills. Post Summer Ball 23, there will be a meeting in order to clearly define the funding of the annual Summer & Christmas Ball balanced against the current financial standing to ascertain the continuing level of support and set financial budgets from the start.
3. Property Check. This has been completed during the Audit Period. It must be noted that over 90% of the property held by the Officers' Mess requires formal valuation to gain an exact figure to support insurance purposes. Discussions have been had between the previous Property Member and a Valuers to determine the period of time between formal checks and how to maintain the insurance premiums. It has been advised this is to be every 10 years and to place a percentage on the values as well as being advised not to meet the value of each item, whilst the property value can be seen as priceless they are also irreplaceable in some respects. Additional property was discovered in ISO containers this year as well as requests for Hired/Loaned Property to be returned. We continue to be supported by a Museum Expert based on Camp to provide 1st line advice with regards to our property.
4. Stock. A review of the pricing has been conducted and an increase of sales price has been actioned across the Bar. On top of this an electronic payment method (Square) has been introduced to help Members pay for things at the point of sale to reduce the impact on the Regimental Accountant.

Signature



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

Date: 15/05/2023

Managing Trustee's Annual Report and Comments:

Unit [REDACTED]

Address [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 Regimental Standing Orders Queens Regulations
--	--

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.
------------------------	--

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee (MT) selected on appointment as Commanding Officer.
--------------------------	--

Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
--------------------------------	---

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	For the good and benefit of [redacted] and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	Main achievements for FY 2022/23 was the continued bi-annual functions for Summer and Christmas. Most notable for this FY was the first combined Officers and WOs' & Sgts' Mess Summer Festival. Such was the success this is being implemented for FY 2023/24.

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

Financial Review	The balance sheet gives a clear indication of the financial position of the Officers Mess Fund. The principle type of income for the Fund remains Mess Bill Charges as well as Ticket Prices for the bi-annual functions.
------------------	---

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	Not applicable.
---------------------------	-----------------

Investments selection policy and performance of those investments	Not applicable.
---	-----------------

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	[REDACTED]
---	------------

Serious Incidents	Nil
-------------------	-----

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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale</i>*. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
--------------------------	--

*delete as appropriate.

Additional Comments (include any declarations which were not correct (Pg 12/13):

1. I observe the comments made by SO2 SPS 160X for FY 2022/23 were not received or actioned [REDACTED]
2. I note the Gross Income of the Charity has exceeded the £250K threshold for the first time, requiring external audit by MAS(A). The reason behind this is the use [REDACTED] SCF to control the financial aspect of the 1st combined Summer Ball.
3. **Internal Transfers.** The following Internal Transfers have occurred during FY 2022/23:
 - a. Transfers In – Nil.
 - b. Transfers Out - £29,468.49:
 - (1) £1,344.66 for 3 x COs Hosting Fund.
 - (2) £25,000.00 GPF grant for Summer Ball 22.
 - (3) 2,500.00 additional uplift for COs Hosting Fund.
 - (4) £623.83 POSAC transfer none within the Restricted Fund, which was subsequently covered over the following month. This will no longer be an issue as the POSAC is controlled via a Restricted Fund.
4. I acknowledge the efforts of the Mess Treasurer in clearing Legacy Debtors to zero and efforts are firmly on reducing the level of excessive individual debt to ensure the Net Working Capital is in the best position for the Mess.
5. Stock Write Off is £299.18 higher than previous year and is a mix of Honesty Bar deficiencies as well as out of date stock. I am aware discussions are happening in regards to the Mess becoming contractualised which will help reduce the impact on the Regimental Accountant.

Signature: 

Date: 18/5/23

Nominal Transaction List

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Nominal account name is G900
 Nominal transaction date greater than start of this year

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment	
G900		TRANSFER OUT					-0.00				
11/04/2022 J		Opening balance as at 02/04/2022	TV06		0004575	1 Y	1,344.66				
25/04/2022 J			TV09		0004595	1 Y	25,000.00			TRANSFER FOR TOP UP OF [REDACTED] AS VOTED FOR BY MESS MEMBERS, TRANSFER FROM ENTS & GPF TO PAY FOR SUMMER BALL 22	
22/06/2022 J			TV06		0004729	1 Y	2,500.00			ADDITIONAL UPLIFT TO [REDACTED] HOSTING FUNDS	
30/06/2022 J			TV19		0004779	1 Y	623.83			TRANSFER FROM GPF TO POSAC FUND AS IT IS IN DEBT FOLLOWING LAST MONTHS POSAC, THIS MONTHS POSAC ALSO HAS A CASH SHORTAGE	
							29,468.49				
Closing balance as at 31/03/2023								29,468.49			

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 the original books of account and the original records *I/We have checked. All vouchers relating to this account 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 (list those observation outstanding).~~
At the time of compilation had not been returned.

Management:

- b. The Officers Mess has had the change over of Fund Manager prior to the change of SFRs.
- c. **Fund Manager Checks.** These are completed monthly and in conjunction with the Regt Acct.
- d. **Stock Checks.** Conducted monthly and now witnessed. There has been a change in the pricing to bring it up to date.
- e. **Property Checks.** Property checks have been conducted during this Audit Period and has included another handover of the Property Member. Due to the level of items held, in excess of 1,000, this is a time consuming effort.
- f. **Write Off.**
 - (1) Stock sits at 8.9% of the SoH, this is tied to the honesty bar as well as out of date stock.
 - (2) Mess Bills sit at 11.53% of the bank balance. This has reduced compared to this time last year.
- g. **Excess of Expenditure.** This is acknowledged and a meeting is being organised to ensure currency of Mess Bills and Charges will support the Mess and ensure positive liquidity will endure.
- h. **Investments.** Not held by the Officers Mess.
- i. **Restricted Funds.** All Restricted Funds remain relevant at this point.

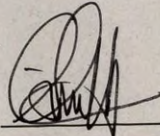
j. **GPF Analysis.** TNo further comment.

k. **Trading Account.** The holding of the POSAC Up/Down within the Restricted Fund area has supported errors better and prevented direct payment from the GPF as previously done.

l. **Debtors.** Legacy Debtors, i.e. those assigned to [REDACTED] have been actively chased down and are now cleared. Mess Tresurer maintains active chasing of all Debtors in excess of £200 (approx 6 months) to keep at a minimum. Regimental 2ICs are kept informed of their own excessive Debtors.

m. **Creditors.** Remains with Bookers as a means of stocking the Bar.

Signature



Name

[REDACTED]

Date: _____

Appointment

Regimental Administrative Officer

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

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 those 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



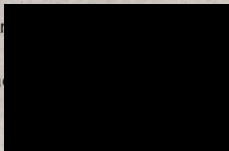
Independent Examiner's Signature _____

Name _____

Appointment _____

21

Date: _____



**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: [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-22** to **31-Mar-23**

Managing Trustee(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	

Fund Manager(s) during the period:

From	01-Apr-2022	to	11-Apr-2022	Name	[REDACTED]
From	12-Apr-2022	to	03-May-2022	Name	[REDACTED]
From	04-May-2022	to	31-Mar-2023	Name	[REDACTED]

Internal Auditor(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	N/A
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2022	to	31-Mar-2023	Name	[REDACTED]
From		to		Name	
From		to		Name	
From		to		Name	

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Trial Balance

Page 1 of 4
 Printed: 31/03/2023
 OFFICERS MESS

Balance date to end of March 2023
 All nominal codes
 Without cost centre codes shown

A/C Code	Name	Balance	Year Movement
B100	PROPERTY	336,287.95	1,367.95
B400	STOCK ON HAND BAR	6,463.07	-2,011.84
B500	Debtors	12,573.31	-3,035.53
B650	Current bank account	109,052.89	-23,568.18
B700	Creditors	0.00	0.00
B750	VAT control	0.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-423,701.98	18,376.81
R001	ENTERTAINMENTS	-34,398.96	-5,201.54
R002	CLOSED	0.00	2,048.94
R003	GARDEN & IMPROVEMENTS	-3,622.62	-86.00
R004	PRESENTATION	-27,163.52	-1,694.02
R005	SILVER	-4,573.19	-403.00
R006	BIANNUAL FUNCTIONS	0.00	0.00
R008		-348.92	43.14
R009		-2,772.74	-2,460.26
R010		0.00	1,000.00
R300	POSAC	-615.88	1,179.75
		464,377.22	-497,197.81
		-32,820.59	24,016.59
			-38,460.37
			-14,443.78

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Trial Balance

Page 2 of 4
 Printed: 31/03/2023
 OFFICERS MESS

A/C Code	Name	Balance	Month Movement
G001	DONATIONS	-204.74	-204.74
G049	VOLUNTARY INCOME (R400-R499)	0.00	0.00
G125	BANK INTEREST	-369.47	-66.20
G150	FACILITIES	-36.00	0.00
G151	SUBSCRIPTIONS	-26,756.00	-2,421.41
G152	FUNCTIONS	-21,762.17	-29.66
G154	MESSING PAYD	-15,133.01	-2,187.36
G155	HONORARY SUBS	-991.38	-101.68
G156	ACCOMMODATION	-7,070.16	-976.27
G157	STAFF COSTS	-456.00	0.00
G158	MAINTENANCE	0.00	0.00
G159	INSURANCE PREMIUM	0.00	0.00
G161	MESS BILL CREDITS	-14.04	0.00
G164	INCREDIT FUNCTIONS	-168.63	0.00
G165	BEER & PIZZA NIGHT	0.00	0.00
G180	SQUARE	-4,677.51	0.00
G299	CHARITABLE ACT (R001-R299)	0.00	0.00
G301	PROPERTY INCREASE	0.00	0.00
G399	OTHER INCOME (R300-R399)	0.00	0.00
G400	TRANSFER IN	0.00	0.00
G403	CLOSED OFF	0.00	0.00
G404	CLOSED OFF	0.00	0.00
G405	CLOSED OFF	0.00	0.00
G500	MOOREPAY CHARGES	592.26	67.15
G600	FUNCTION VARIOUS	10,407.47	1,000.00
G601	SUBSCRIPTIONS REFUND	5,099.59	0.00
G603	MAINTENANCE	6,697.92	0.00
G604	MESS BILL REFUNDS	96.20	0.00
G605	MESSING PAYD	8,120.17	0.00
G606	MESS BILL WRITE-OFFS	215.05	141.95
G607	EXPENDIBLE PROPERTY	0.00	0.00
G610	PROPERTY REPAIRS	0.00	0.00
G611	CHRISTMAS DECORATIONS	70.00	0.00
G612	BANK CHARGES	15.06	0.00
G613	CLOSED OFF	0.00	0.00
G614	SUMMERBALL	651.60	0.00

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Trial Balance

Page 3 of 4
 Printed: 31/03/2023
 OFFICERS MESS

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G615	FACILITIES REFUND	144.00	0.00
G616	CHRISTMAS BALL	33,850.07	0.00
G619	BEER & PIZZA NIGHT	200.00	200.00
G620	REMEMBRANCE	750.00	750.00
G656	ACCOMMODATION	6,977.50	980.46
G740	CLOSED OFF	0.00	0.00
G741	CLOSED OFF	0.00	0.00
G742	CLOSED OFF	0.00	0.00
G743	CLOSED OFF	0.00	0.00
G744	CLOSED OFF	0.00	0.00
G749	CHARITABLE ACT (R001-R299)	0.00	0.00
G750	POSTAGE	0.00	0.00
G751	INSURANCE	852.32	792.96
G753	STATIONERY	0.00	0.00
G754	PAYE	0.00	0.00
G770	DONATIONS	239.74	204.74
G771	FLOWERS	0.00	0.00
G773	GRANT	0.00	0.00
G799	GRANTS & DONATIONS (R400-R499)	0.00	0.00
G800	NEWSPAPERS	1,097.00	142.50
G801	STAFF COSTS	456.00	0.00
G802	SQUARE	4,755.77	16.59
G805	PRS/PPL	132.77	0.00
G806	TV LICENCE	159.00	0.00
G808	STOCK WRITE OFF	575.03	45.63
G810	FRAMING	100.00	100.00
G811	CLOSED OFF	0.00	0.00
G812	CAPITAL PROPERTY	0.00	0.00
G813	MISCELLANEOUS	704.25	0.00
G817	PROPERTY DEPRECIATION	0.00	0.00
G899	OTHER COSTS (R300-R399)	0.00	0.00
G900	TRANSFER OUT	29,468.49	0.00
T001	OPENING TRADING STOCKS	8,474.91	0.00
T002	TRADING STOCK PURCHASES/RTNS	16,279.35	399.38

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Trial Balance

Page 4 of 4
 Printed: 31/03/2023
 OFFICERS MESS

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
T003	CLOSING TRADING STOCKS	-6,463.07	2,011.84
T004	WRITE OFF	-575.03	-45.63
T005	MESS GUESTS	0.00	0.00
T006	TRADING COST ITEMS	0.00	0.00
T007	TRADING EXPENSES	386.06	0.00
T008	SALES	-20,069.78	-1,887.50
T740	Sales discounts given	0.00	0.00
T750	Purchase discounts taken	0.00	0.00
T999	OB SHADOW CODE	0.00	0.00
		137,567.58	-104,746.99
		<u>32,820.59</u>	<u>6,853.20</u>
		<u>0.00</u>	<u>-1,067.25</u>

Statement of Financial Activities as at 31/03/2023

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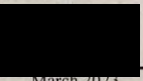


	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	204.74	0.00	0.00	204.74	44,313.16
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	369.47	0.00	0.00	369.47	14.94
Income Resources from Charitable Activities	97,134.68	235,361.96	0.00	332,496.64	126,803.29
Other Incoming Resources	0.00	1,711.95	0.00	1,711.95	1,761.83
Total Incoming Resources	97,708.89	237,073.91	0.00	334,782.80	172,893.22
Resources Expended Cost of Generating Funds					
Investment Management Costs	592.26	0.00	0.00	592.26	475.06
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	91,396.85	229,589.40	0.00	320,986.25	224,378.10
Governance Costs	852.32	0.00	0.00	852.32	3,190.07
Grants and Donations	239.74	0.00	0.00	239.74	1,337.00
Other Costs	7,979.82	1,911.52	0.00	9,891.34	3,402.50
Total Resources Expended	101,060.99	231,500.92	0.00	332,561.91	232,782.73
Net Incoming/Outgoing Resources Before Transfers	-3,352.10	5,572.99	0.00	2,220.89	-59,889.51
Transfers					
Gross transfers between funds (internal transfers)	-29,468.49	0.00	0.00	-29,468.49	36,459.00
Net Incoming resources before holding gains and losses	-32,820.59	5,572.99	0.00	-27,247.60	-23,430.51
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	-32,820.59	5,572.99	0.00	-27,247.60	-23,430.51
Reconciliation of Funds					
Total funds brought forward from previous year	423,701.98	67,922.84	0.00	491,624.82	
Total funds carried forward	390,881.39	73,495.83	0.00	464,377.22	

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Balance Sheet - March 2023

Page 1 of 2
 Printed: 31/03/2023
 OFFICERS MESS



March 2023

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	
334,920.00	PROPERTY	336,287.95
334,920.00	Total Fixed Assets	336,287.95
	Current Assets	
132,621.07	Current bank account	109,052.89
15,608.84	Debtors	12,573.31
8,474.91	STOCK ON HAND BAR	6,463.07
156,704.82	Total Current Assets	128,089.27
491,624.82	Total Assets	464,377.22
	Liabilities	
0.00	Creditors	0.00
0.00	VAT control	0.00
0.00	VAT payable	0.00
0.00	Total Liabilities	0.00
491,624.82	Total Assets Minus Liabilities	464,377.22
	Total Funds	
67,922.84	Total Restricted Funds	73,495.83
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
423,701.98	Accumulated Trading & GPF	390,881.39
491,624.82	Total Funds	464,377.22

Balance Sheet - March 2023

Page 2 of 2
 Printed: 31/03/2023
 OFFICERS MESS



<u>End of last year</u>		<u>Balance</u>
Funds Analysis		

Designated Funds		

0.00		0.00
Restricted Funds		

29,197.42	ENTERTAINMENTS	34,398.96
2,048.94	CLOSED	0.00
3,536.62	GARDEN & IMPROVEMENTS	3,622.62
25,469.50	PRESENTATION	27,163.52
4,170.19	SILVER	4,573.19
0.00	BIANNUAL FUNCTIONS	0.00
392.06		348.92
312.48		2,772.74
1,000.00		0.00
1,795.63	POSAC	615.88
-----		-----
67,922.84		73,495.83
Endowment Funds		

0.00		0.00
Trading and General Purpose Funds		

895.56	Trading surplus	1,967.56
0.00	Non Primary Purpose trading surplus	0.00
(19,272.37)	General Purpose Fund surplus	(34,788.15)
-----		-----
(18,376.81)	Trading & GPF surplus	(32,820.59)
442,078.79	Balance at last balance sheet	423,701.98
-----		-----
423,701.98	Accumulated Trading & GPF	390,881.39
Grand total		
-----		-----
491,624.82		464,377.22

Signature of A/C Holder/Fund Manager

Date 15/05/23

Signature of Managing Trustee

Date 18/5/23

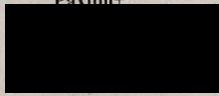
Income and Expenditure - Detailed - March 2023

March 2023	Turnover this month	Turnover year to date
GPF Analysis		
Income		
Voluntary Income		
G001 DONATIONS	204.74	204.74
G049 VOLUNTARY INCOME (R400-R4)	0.00	0.00
	204.74	204.74
Activities for Generating Funds		
	0.00	0.00
Investment Income		
G125 BANK INTEREST	66.20	369.47
	66.20	369.47
Income Resources from Charitable Activities		
Trading Income	1,887.50	20,069.78
G150 FACILITIES	0.00	36.00
G151 SUBSCRIPTIONS	2,421.41	26,756.00
G152 FUNCTIONS	29.66	21,762.17
G154 MESSING PAYD	2,187.36	15,133.01
G155 HOUNORARY SUBS	101.68	991.38
G156 ACCOMMODATION	976.27	7,070.16
G157 STAFF COSTS	0.00	456.00
G158 MAINTENANCE	0.00	0.00
G159 INSURANCE PREMIUM	0.00	0.00
G161 MESS BILL CREDITS	0.00	14.04
G164 INCREDIT FUNCTIONS	0.00	168.63
G165 BEER & PIZZA NIGHT	0.00	0.00
G180 SQUARE	0.00	4,677.51
G299 CHARITABLE ACT (R001-R299)	0.00	0.00
	7,603.88	97,134.68
Other Income		
Non Primary Purpose Trading Income	0.00	0.00
G301 PROPERTY INCREASE	0.00	0.00
G399 OTHER INCOME (R300-R399)	0.00	0.00
	0.00	0.00
Internal Transfers In		
G400 TRANSFER IN	0.00	0.00
G403 CLOSED OFF	0.00	0.00
G404 CLOSED OFF	0.00	0.00
G405 CLOSED OFF	0.00	0.00
	0.00	0.00
Gains on Revaluation of Fixed Assets		
	0.00	0.00

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Income and Expenditure - Detailed - March 2023

Page 2 of 13
Printed: 31/03/2023
OFFICERS MESS



	<u>Turnover this month</u>	<u>Turnover year to date</u>
Unrealised Gains on Investment Assets -----	0.00	0.00
GPF Total Income	7,874.82	97,708.89

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Income and Expenditure - Detailed - March 2023

Page 3 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
<u>Expenditure</u>				
<u>Investment Management Costs</u>				
G500 MOOREPAY CHARGES	67.15	67.15	592.26	592.26
<u>Costs of Generating Funds</u>				
		0.00		0.00
<u>Charitable Activities</u>				
Trading costs	2,365.59		18,102.22	
G600 FUNCTION VARIOUS	1,000.00		10,407.47	
G601 SUBSCRIPTIONS REFUND	0.00		5,099.59	
G603 MAINTENANCE	0.00		6,697.92	
G604 MESS BILL REFUNDS	0.00		96.20	
G605 MESSING PAYD	0.00		8,120.17	
G606 MESS BILL WRITE-OFFS	141.95		215.05	
G607 EXPENDIBLE PROPERTY	0.00		0.00	
G610 PROPERTY REPAIRS	0.00		0.00	
G611 CHRISTMAS DECORATIONS	0.00		70.00	
G612 BANK CHARGES	0.00		15.06	
G613 CLOSED OFF	0.00		0.00	
G614 SUMMERBALL	0.00		651.60	
G615 FACILITIES REFUND	0.00		144.00	
G616 CHRISTMAS BALL	0.00		33,850.07	
G619 BEER & PIZZA NIGHT	200.00		200.00	
G620 REMEMBRANCE	750.00		750.00	
G656 ACCOMMODATION	980.46		6,977.50	
G740 CLOSED OFF	0.00		0.00	
G741 CLOSED OFF	0.00		0.00	
G742 CLOSED OFF	0.00		0.00	
G743 CLOSED OFF	0.00		0.00	
G744 CLOSED OFF	0.00		0.00	
G749 CHARITABLE ACT (R001-R299)	0.00		0.00	
		5,438.00		91,396.85
<u>Governance Costs</u>				
G750 POSTAGE	0.00		0.00	
G751 INSURANCE	792.96		852.32	
G753 STATIONERY	0.00		0.00	
G754 PAYE	0.00		0.00	
		792.96		852.32
<u>Grants and Donations</u>				
G770 DONATIONS	204.74		239.74	
G771 FLOWERS	0.00		0.00	
G773 GRANT	0.00		0.00	
G799 GRANTS & DONATIONS (R400-F)	0.00		0.00	
		204.74		239.74
<u>Other Costs</u>				

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Income and Expenditure - Detailed - March 2023

Page 4 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date

Non Primary Trading Costs	0.00	0.00
G800 NEWSPAPERS	142.50	1,097.00
G801 STAFF COSTS	0.00	456.00
G802 SQUARE	16.59	4,755.77
G805 PRS/PPL	0.00	132.77
G806 TV LICENCE	0.00	159.00
G808 STOCK WRITE OFF	45.63	575.03
G810 FRAMING	100.00	100.00
G811 CLOSED OFF	0.00	0.00
G812 CAPITAL PROPERTY	0.00	0.00
G813 MISCELLANEOUS	0.00	704.25
G817 PROPERTY DEPRECIATION	0.00	0.00
G899 OTHER COSTS (R300-R399)	0.00	0.00
	304.72	7,979.82
Internal Transfers Out		

G900 TRANSFER OUT	0.00	29,468.49
	0.00	29,468.49
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	6,807.57	130,529.48
GPF Income Over Expenditure	1,067.25	-32,820.59

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Income and Expenditure - Detailed - March 2023

Page 5 of 13
 Printed: 14/06/2023
 OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	8,474.91
T002 TRADING STOCK PURCHASES/	399.38	16,279.35
T003 CLOSING TRADING STOCKS	2,011.84	-6,463.07
T004 WRITE OFF	-45.63	-575.03
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	386.06
	-----	-----
<u>Trading Income</u>		20,069.78
T008 SALES	1,887.50	-----
		1,967.56
<u>Income Over Expenditure</u>	-478.09	
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
	-----	-----
<u>Trading Income</u>		-----
	0.00	0.00
<u>Income Over Expenditure</u>		

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Income and Expenditure - Detailed - March 2023

Page 6 of 13
 Printed: 31/03/2023
 OFFICERS MESS

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

Voluntary Income			

R001 ENTERTAINMENTS	0.00	0.00	0.00
R002 CLOSED	0.00	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00	0.00
R004 PRESENTATION	0.00	0.00	0.00
R005 SILVER	0.00	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00	0.00
R0 [REDACTED]	0.00	0.00	0.00
R0 [REDACTED]	0.00	0.00	0.00
R0 [REDACTED]	0.00	0.00	0.00
R300 POSAC	0.00	0.00	0.00
	0.00	0.00	0.00
Activities for Generating Funds			

R001 ENTERTAINMENTS	0.00	0.00	0.00
R002 CLOSED	0.00	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00	0.00
R004 PRESENTATION	0.00	0.00	0.00
R005 SILVER	0.00	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00	0.00
R00 [REDACTED]	0.00	0.00	0.00
R00 [REDACTED]	0.00	0.00	0.00
R01 [REDACTED]	0.00	0.00	0.00
R300 POSAC	0.00	0.00	0.00
	0.00	0.00	0.00
Investment Income			

R001 ENTERTAINMENTS	0.00	0.00	0.00
R002 CLOSED	0.00	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00	0.00
R004 PRESENTATION	0.00	0.00	0.00
R005 SILVER	0.00	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00	0.00
R00 [REDACTED]	0.00	0.00	0.00
R00 [REDACTED]	0.00	0.00	0.00
R00 [REDACTED]	0.00	0.00	0.00
R01 [REDACTED]	0.00	0.00	0.00
R300 POSAC	0.00	0.00	0.00
	0.00	0.00	0.00
Income Resources from Charitable Activiti			

R001 ENTERTAINMENTS	3,960.00	42,320.00	42,320.00
R002 CLOSED	0.00	263.50	263.50
R003 GARDEN & IMPROVEMENTS	198.00	1,966.00	1,966.00
R004 PRESENTATION	990.00	9,865.50	9,865.50
R005 SILVER	39.60	391.20	391.20
R006 BIENNIAL FUNCTIONS	0.00	169,366.60	169,366.60
R00 [REDACTED]	0.00	2,311.54	2,311.54
R00 [REDACTED]	0.00	3,982.83	3,982.83
R00 [REDACTED]	0.00	1,475.94	1,475.94
R01 [REDACTED]	0.00	3,418.85	3,418.85
R300 POSAC	0.00	0.00	0.00
	5,187.60	235,361.96	235,361.96
Other Incoming Resources			

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Income and Expenditure - Detailed - March 2023

Page 7 of 13
Printed: 31/03/2023
OFFICERS MESS

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

R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 ██████████ FUNCTIONS	0.00	0.00
R008 ██████████	0.00	0.00
R009 ██████████	0.00	0.00
R010 ██████████	0.00	0.00
R300 ██████████	0.00	1,711.95
	0.00	1,711.95
	-----	-----
Total Income excluding transfers	5,187.60	237,073.91

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Income and Expenditure - Detailed - March 2023

Page 8 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	0.00
	0.00	0.00
Costs of Generating Funds		
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	0.00
	0.00	0.00
Charitable Activities		
R001 ENTERTAINMENTS	40.00	37,118.46
R002 CLOSED	0.00	2,312.44
R003 GARDEN & IMPROVEMENTS	0.00	1,880.00
R004 PRESENTATION	2,470.00	8,171.48
R005 SILVER	0.00	-11.80
R006 BIENNIAL FUNCTIONS	0.00	169,366.60
R008 [REDACTED]	159.93	2,354.68
R009 [REDACTED]	22.84	1,522.57
R010 [REDACTED]	0.00	2,475.94
R300 [REDACTED]	801.97	4,399.03
	3,494.74	229,589.40
Governance Costs		
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	0.00
	0.00	0.00
Grants and Donations		
R001 ENTERTAINMENTS	0.00	0.00

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Income and Expenditure - Detailed - March 2023

Page 9 of 13
 Printed: 31/03/2023
 OFFICERS MESS

	Turnover this month	Turnover year to date
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 [REDACTED]	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	0.00
	0.00	0.00
Other Costs		
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 [REDACTED]	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	283.20	1,911.52
	283.20	1,911.52
Total Expenditure excluding transfers	3,777.94	231,500.92
Internal Transfers		
R001 ENTERTAINMENTS	0.00	0.00
R002 CLOSED	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION	0.00	0.00
R005 SILVER	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 [REDACTED]	0.00	0.00
R008 [REDACTED]	0.00	0.00
R009 [REDACTED]	0.00	0.00
R010 [REDACTED]	0.00	0.00
R300 [REDACTED]	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	1,409.66	5,572.99

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[REDACTED]

Income and Expenditure - Detailed - March 2023

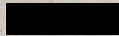
Page 10 of 13
Printed: 31/03/2023
OFFICERS MESS

	<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

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Income and Expenditure - Detailed - March 2023

Page 11 of 13
Printed: 31/03/2023
OFFICERS MESS



	<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

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Income and Expenditure - Detailed - March 2023

Page 12 of 13
Printed: 31/03/2023
OFFICERS MESS

	<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		

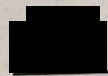
	0.00	0.00
Other Incoming Resources		

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

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Income and Expenditure - Detailed - March 2023

Page 13 of 13
Printed: 31/03/2023
OFFICERS MESS



	<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 Expenditu	0.00	0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 1 of 8

Printed: 31/03/2023

OFFICERS MESS

March 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
<u>GPF Analysis</u>			
<u>Income</u>			
<u>Voluntary Income</u>			
G001 DONATIONS	204.74	204.74	
G049 VOLUNTARY INCOME (R400-R4	0.00	0.00	
	204.74		204.74
<u>Activities for Generating Funds</u>			
	0.00		0.00
<u>Investment Income</u>			
G125 BANK INTEREST	66.20	369.47	
	66.20		369.47
<u>Income Resources from Charitable Activiti</u>			
Trading Income	1,887.50	20,069.78	
G150 FACILITIES	0.00	36.00	
G151 SUBSCRIPTIONS	2,421.41	26,756.00	
G152 FUNCTIONS	29.66	21,762.17	
G154 MESSING PAYD	2,187.36	15,133.01	
G155 HONORARY SUBS	101.68	991.38	
G156 ACCOMMODATION	976.27	7,070.16	
G157 STAFF COSTS	0.00	456.00	
G158 MAINTENANCE	0.00	0.00	
G159 INSURANCE PREMIUM	0.00	0.00	
G161 MESS BILL CREDITS	0.00	14.04	
G164 INCREDIT FUNCTIONS	0.00	168.63	
G165 BEER & PIZZA NIGHT	0.00	0.00	
G180 SQUARE	0.00	4,677.51	
G299 CHARITABLE ACT (R001-R299)	0.00	0.00	
	7,603.88		97,134.68
<u>Other Income</u>			
Non Primary Purpose Trading Income	0.00	0.00	
G301 PROPERTY INCREASE	0.00	0.00	
G399 OTHER INCOME (R300-R399)	0.00	0.00	
	0.00		0.00
<u>Internal Transfers In</u>			
G400 TRANSFER IN	0.00	0.00	
G403 CLOSED OFF	0.00	0.00	
G404 CLOSED OFF	0.00	0.00	
G405 CLOSED OFF	0.00	0.00	
	0.00		0.00
<u>Gains on Revaluation of Fixed Assets</u>			
	0.00		0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 2 of 8

Printed: 31/03/2023

OFFICERS MESS



	<u>Turnover this month</u>	<u>Turnover year to date</u>
Unrealised Gains on Investment Assets -----	0.00	0.00
GPF Total Income	7,874.82	97,708.89

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 3 of 8

Printed: 31/03/2023

OFFICERS MESS

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
<u>Expenditure</u>				
<u>Investment Management Costs</u>				
G500 MOOREPAY CHARGES	67.15	67.15	592.26	592.26
<u>Costs of Generating Funds</u>				
		0.00		0.00
<u>Charitable Activities</u>				
<u>Trading Costs</u>				
G600 FUNCTION VARIOUS	2,365.59		18,102.22	
G601 SUBSCRIPTIONS REFUND	1,000.00		10,407.47	
G603 MAINTENANCE	0.00		5,099.59	
G604 MESS BILL REFUNDS	0.00		6,697.92	
G605 MESSING PAYD	0.00		96.20	
G606 MESS BILL WRITE-OFFS	0.00		8,120.17	
G607 EXPENDIBLE PROPERTY	141.95		215.05	
G610 PROPERTY REPAIRS	0.00		0.00	
G611 CHRISTMAS DECORATIONS	0.00		70.00	
G612 BANK CHARGES	0.00		15.06	
G613 CLOSED OFF	0.00		0.00	
G614 SUMMERBALL	0.00		651.60	
G615 FACILITIES REFUND	0.00		144.00	
G616 CHRISTMAS BALL	0.00		33,850.07	
G619 BEER & PIZZA NIGHT	200.00		200.00	
G620 REMEMBRANCE	750.00		750.00	
G656 ACCOMMODATION	980.46		6,977.50	
G740 CLOSED OFF	0.00		0.00	
G741 CLOSED OFF	0.00		0.00	
G742 CLOSED OFF	0.00		0.00	
G743 CLOSED OFF	0.00		0.00	
G744 CLOSED OFF	0.00		0.00	
G749 CHARITABLE ACT (R001-R299)	0.00		0.00	
		5,438.00		91,396.85
<u>Governance Costs</u>				
G750 POSTAGE	0.00		0.00	
G751 INSURANCE	792.96		852.32	
G753 STATIONERY	0.00		0.00	
G754 PAYE	0.00		0.00	
		792.96		852.32
<u>Grants and Donations</u>				
G770 DONATIONS	204.74		239.74	
G771 FLOWERS	0.00		0.00	
G773 GRANT	0.00		0.00	
G799 GRANTS & DONATIONS (R400-F	0.00		0.00	
		204.74		239.74
<u>Other Costs</u>				

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 4 of 8

Printed: 31/03/2023

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

Non Primary Trading Costs	0.00	0.00
G800 NEWSPAPERS	142.50	1,097.00
G801 STAFF COSTS	0.00	456.00
G802 SQUARE	16.59	4,755.77
G805 PRS/PPL	0.00	132.77
G806 TV LICENCE	0.00	159.00
G808 STOCK WRITE OFF	45.63	575.03
G810 FRAMING	100.00	100.00
G811 CLOSED OFF	0.00	0.00
G812 CAPITAL PROPERTY	0.00	0.00
G813 MISCELLANEOUS	0.00	704.25
G817 PROPERTY DEPRECIATION	0.00	0.00
G899 OTHER COSTS (R300-R399)	0.00	0.00
	304.72	7,979.82
Internal Transfers Out		

G900 TRANSFER OUT	0.00	29,468.49
	0.00	29,468.49
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	----- 6,807.57	----- 130,529.48
GPF Income Over Expenditure	----- 1,067.25	----- -32,820.59

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 5 of 8

Printed: 31/03/2023

OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	8,474.91
T002 TRADING STOCK PURCHASES/	399.38	16,279.35
T003 CLOSING TRADING STOCKS	2,011.84	-6,463.07
T004 WRITE OFF	-45.63	-575.03
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	386.06
<u>Trading Income</u>		
T008 SALES	1,887.50	20,069.78
Income Over Expenditure	-478.09	1,967.56
<u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
Income Over Expenditure	0.00	0.00

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 6 of 8

Printed: 31/03/2023

OFFICERS MESS



	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted 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	5,187.60	235,361.96
Other Incoming Resources	0.00	1,711.95
	-----	-----
Total Income excluding transfers	5,187.60	237,073.91
Expenditure		

Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	3,494.74	229,589.40
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	-----	-----
Total Expenditure excluding transfers	3,494.74	229,589.40
Internal Transfers	0.00	0.00
	-----	-----
Restricted funds Income Over Expenditure	1,692.86	7,484.51
	-----	-----

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 7 of 8

Printed: 31/03/2023

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	<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
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
	-----	-----

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Income and Expenditure - R/D/E Consolidated - March 2023

Page 8 of 8

Printed: 31/03/2023

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	<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
	-----	-----

Income & Expenditure - March 2023

Page 1 of 1
 Printed: 31/03/2023
 OFFICERS MESS

March 2023

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

OPENING TRADING STOCKS	0.00	8,474.91
TRADING STOCK PURCHASES/RT	399.38	16,279.35
(A)	----- 399.38	----- 24,754.26
Value of goods disposed at cost		
WRITE OFF	45.63	575.03
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	-2,011.84	6,463.07
(B)	----- -1,966.21	----- 7,038.10
COST OF GOODS SOLD (A - B) = (C)	----- 2,365.59	----- 17,716.16
INCOME FROM SALES		

SALES	1,887.50	20,069.78
INCOME FROM SALES (D)	----- 1,887.50	----- 20,069.78
SURPLUS		

Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	----- -478.09	----- 2,353.62
Gross profit is therefore:	-20.21 %	13.29 %
$E \times 100$ %		

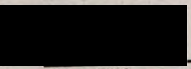
C		
TRADING EXPENSES	0.00	386.06
NET SURPLUS (F)	----- -478.09	----- 1,967.56
Total Percentage is therefore:	-20.21 %	11.11 %
$F \times 100$ %		

C		

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Income and Expenditure - All Consolidated - March 2023

Page 1 of 4
 Printed: 31/03/2023
 OFFICERS MESS



March 2023

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

Voluntary Income	204.74	204.74
Activities for Generating Funds	0.00	0.00
Investment Income	66.20	369.47
Income Resources from Charitable Activiti	7,603.88	97,134.68
Other Income	0.00	0.00
	-----	-----
Total Income excluding transfers	7,874.82	97,708.89
Expenditure		

Investment Management Costs	67.15	592.26
Costs of Generating Funds	0.00	0.00
Charitable Activities	5,438.00	91,396.85
Governance Costs	792.96	852.32
Grants and Donations	204.74	239.74
Other Costs	304.72	7,979.82
	-----	-----
Total Expenditure excluding transfers	6,807.57	101,060.99
Internal Transfers	0.00	29,468.49
	-----	-----
Gains on revaluation of fixed assets	0.00	0.00
Unrealised gains/losses on investment asse	0.00	0.00
	-----	-----
GPF Income Over Expenditure	1,067.25	-32,820.59
	-----	-----

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Income and Expenditure - All Consolidated - March 2023

Page 2 of 4
 Printed: 31/03/2023
 OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Fund Analysis		
Income		
-----	0.00	0.00
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	5,187.60	235,361.96
Income Resources from Charitable Activiti	0.00	1,711.95
Other Incoming Resources	-----	-----
Total Income excluding transfers	5,187.60	237,073.91
Expenditure		
-----	0.00	0.00
Investment Management Costs	0.00	0.00
Costs of Generating Funds	3,494.74	229,589.40
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	-----	-----
Total Expenditure excluding transfers	3,494.74	229,589.40
Internal Transfers	0.00	0.00
-----	-----	-----
Restricted funds Income Over Expenditure	1,692.86	7,484.51

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Income and Expenditure - All Consolidated - March 2023

Page 3 of 4
 Printed: 31/03/2023
 OFFICERS MESS

	<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		
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		
Internal Transfers	0.00	0.00

Designated funds Income Over Expenditur	0.00	0.00

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Income and Expenditure - All Consolidated - March 2023

Page 4 of 4
 Printed: 31/03/2023
 OFFICERS MESS



	<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

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 annual report and accounts.
- 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 13.
- g. Fixed Asset Investment. 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) on page 2.

- 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 Trustee's 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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Bottle of Port donated as part of Armed Forces Charity event	1	35.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	1	35.00

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	334,920.00	0.00	334,920.00
Purchases	1,367.95	0.00	1,367.95
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	336,287.95	0.00	336,287.95

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached.	31-Mar-22	
Total		0.00

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

List of Creditors

Creditor	Date of Credit	Amount
Nil.	N/A	0.00
Total		0.00

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

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

Restricted/Endowment Funds

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

See attached 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
R001 ENTERTAINMENTS FUND	To provide entertainment throughout the year and to enhance functions.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIENNIAL FUNCTIONS	Only used for Summer and Christmas functions.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used for hosting by [REDACTED] personnel.
[REDACTED]	Used as a means of controlling the debit and credit following stock checks.

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:

N/A

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's 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 taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

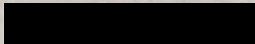
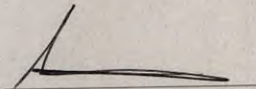
All investments held are investment assets in the UK unless otherwise stated.

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

Additional comments:

1. Debtors. The level of current debt sits at £12,573.31 (down £3,035.33 on previous year and another year of reducing Mess Debt). Legacy Debtor has now been cleared due to the efforts of the Mess Treasurer and Debtors in excess of £200 are now lower as well sitting at £3,087.61 (down £1,684.66 top previous year). The Treasurer continues to chase Mess Debtors in excess of £200 as well as ensuring Regt'l 2ICs are kept informed.
2. Mess Bills. Post Summer Ball 23, there will be a meeting in order to clearly define the funding of the annual Summer & Christmas Ball balanced against the current financial standing to ascertain the continuing level of support and set financial budgets from the start.
3. Property Check. This has been completed during the Audit Period. It must be noted that over 90% of the property held by the Officers' Mess requires formal valuation to gain an exact figure to support insurance purposes. Discussions have been had between the previous Property Member and a Valuers to determine the period of time between formal checks and how to maintain the insurance premiums. It has been advised this is to be every 10 years and to place a percentage on the values as well as being advised not to meet the value of each item, whilst the property value can be seen as priceless they are also irreplaceable in some respects. Additional property was discovered in ISO containers this year as well as requests for Hired/Loaned Property to be returned. We continue to be supported by a Museum Expert based on Camp to provide 1st line advice with regards to our property.
4. Stock. A review of the pricing has been conducted and an increase of sales price has been actioned across the Bar. On top of this an electronic payment method (Square) has been introduced to help Members pay for things at the point of sale to reduce the impact on the Regimental Accountant.

Signature



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

Date: 15/05/2023

Managing Trustee's Annual Report and Comments:

Unit [REDACTED]

Address [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 Regimental Standing Orders Queens Regulations
--	--

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.
------------------------	--

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee (MT) selected on appointment as Commanding Officer.
--------------------------	--

Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
--------------------------------	---

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	For the good and benefit of [redacted] and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	Main achievements for FY 2022/23 was the continued bi-annual functions for Summer and Christmas. Most notable for this FY was the first combined Officers and WOs' & Sgts' Mess Summer Festival. Such was the success this is being implemented for FY 2023/24.

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

Financial Review	The balance sheet gives a clear indication of the financial position of the Officers Mess Fund. The principle type of income for the Fund remains Mess Bill Charges as well as Ticket Prices for the bi-annual functions.
------------------	---

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	Not applicable.
---------------------------	-----------------

Investments selection policy and performance of those investments	Not applicable.
---	-----------------

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	[REDACTED]
---	------------

Serious Incidents	Nil
-------------------	-----

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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale</i>*. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
--------------------------	--

*delete as appropriate.

Additional Comments (include any declarations which were not correct (Pg 12/13):

1. I observe the comments made by SO2 SPS 160X for FY 2022/23 were not received or actioned [REDACTED]
2. I note the Gross Income of the Charity has exceeded the £250K threshold for the first time, requiring external audit by MAS(A). The reason behind this is the use [REDACTED] SCF to control the financial aspect of the 1st combined Summer Ball.
3. **Internal Transfers.** The following Internal Transfers have occurred during FY 2022/23:
 - a. Transfers In – Nil.
 - b. Transfers Out - £29,468.49:
 - (1) £1,344.66 for 3 x COs Hosting Fund.
 - (2) £25,000.00 GPF grant for Summer Ball 22.
 - (3) 2,500.00 additional uplift for COs Hosting Fund.
 - (4) £623.83 POSAC transfer none within the Restricted Fund, which was subsequently covered over the following month. This will no longer be an issue as the POSAC is controlled via a Restricted Fund.
4. I acknowledge the efforts of the Mess Treasurer in clearing Legacy Debtors to zero and efforts are firmly on reducing the level of excessive individual debt to ensure the Net Working Capital is in the best position for the Mess.
5. Stock Write Off is £299.18 higher than previous year and is a mix of Honesty Bar deficiencies as well as out of date stock. I am aware discussions are happening in regards to the Mess becoming contractualised which will help reduce the impact on the Regimental Accountant.

Signature: [REDACTED]

Date: 18/5/23

Nominal Transaction List

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Nominal account name is G900
 Nominal transaction date greater than start of this year

Date	Type	Shadow	Ref 1	Ref 2	Audit	Closed	Value	Account	Cost Centre	Comment	
G900		TRANSFER OUT					-0.00				
11/04/2022 J		Opening balance as at 02/04/2022	TV06		0004575	1 Y	1,344.66				
25/04/2022 J			TV09		0004595	1 Y	25,000.00			TRANSFER FOR TOP UP OF [REDACTED] AS VOTED FOR BY MESS MEMBERS, TRANSFER FROM ENTS & GPF TO PAY FOR SUMMER BALL 22	
22/06/2022 J			TV06		0004729	1 Y	2,500.00			ADDITIONAL UPLIFT TO [REDACTED] HOSTING FUNDS	
30/06/2022 J			TV19		0004779	1 Y	623.83			TRANSFER FROM GPF TO POSAC FUND AS IT IS IN DEBT FOLLOWING LAST MONTHS POSAC, THIS MONTHS POSAC ALSO HAS A CASH SHORTAGE	
							29,468.49				
Closing balance as at 31/03/2023								29,468.49			

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 the original books of account and the original records *I/We have checked. All vouchers relating to this account 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 (list those observation outstanding).~~
At the time of compilation had not been returned.

Management:

- b. The Officers Mess has had the change over of Fund Manager prior to the change of SFRs.
- c. **Fund Manager Checks.** These are completed monthly and in conjunction with the Regt Acct.
- d. **Stock Checks.** Conducted monthly and now witnessed. There has been a change in the pricing to bring it up to date.
- e. **Property Checks.** Property checks have been conducted during this Audit Period and has included another handover of the Property Member. Due to the level of items held, in excess of 1,000, this is a time consuming effort.
- f. **Write Off.**
 - (1) Stock sits at 8.9% of the SoH, this is tied to the honesty bar as well as out of date stock.
 - (2) Mess Bills sit at 11.53% of the bank balance. This has reduced compared to this time last year.
- g. **Excess of Expenditure.** This is acknowledged and a meeting is being organised to ensure currency of Mess Bills and Charges will support the Mess and ensure positive liquidity will endure.
- h. **Investments.** Not held by the Officers Mess.
- i. **Restricted Funds.** All Restricted Funds remain relevant at this point.

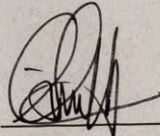
j. **GPF Analysis.** TNo further comment.

k. **Trading Account.** The holding of the POSAC Up/Down within the Restricted Fund area has supported errors better and prevented direct payment from the GPF as previously done.

l. **Debtors.** Legacy Debtors, i.e. those assigned to [REDACTED] have been actively chased down and are now cleared. Mess Tresurer maintains active chasing of all Debtors in excess of £200 (approx 6 months) to keep at a minimum. Regimental 2ICs are kept informed of their own excessive Debtors.

m. **Creditors.** Remains with Bookers as a means of stocking the Bar.

Signature



Name

[REDACTED]

Date: _____

Appointment

Regimental Administrative Officer

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

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 those 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 _____

Appointment _____

21

Date: _____

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ARMY

**INDEPENDENT EXAMINATION OF
MAB1 SERVICE NON-PUBLIC FUNDS
FOR THE YEAR ENDING 31 MARCH 2023**

Prepared by

MANAGEMENT ACCOUNTANCY
SERVICES (ARMY)

ArmyHQ/Res/MAS(A)/Projects/ 1-008-IE-dated 23 Jun 23

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**INDEPENDENT EXAMINATION OF MAB1 SERVICE NON-PUBLIC FUNDS FOR THE
YEAR ENDING 31 MAR 23**

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COST MODEL AND MDAL VERIFICATION

Cost Analysis Model and MDAL Verified By:	N/A	
Date Verified:		
Cost Analysis Model and MDAL Author:	N/A	

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INDEPENDENT EXAMINATION OF MAB1 SERVICE NON-PUBLIC FUNDS FOR THE
YEAR ENDING 31 MAR 23

TABLE OF CONTENTS

SUBJECT	PAGE(S)	PARAGRAPH(S)
Introduction	1	1
Background	1	2 - 5
Aim	1	6
Approach	1	7 - 9
Findings	2	10 - 12
Recommendations	3	13
Conclusion	3	14

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INDEPENDENT EXAMINATION OF MAB1 SERVICE NON-PUBLIC FUNDS FOR THE
YEAR ENDING 31 MAR 23

Introduction

1. This report has been prepared by Management Accountancy Services (Army) (MAS(A)) on behalf of the Managing Trustee of MAB1 Service Non-Public Funds (SNPFs). The Managing Trustee remains the sponsor and is the authority to whom any queries should be addressed.

Background

2. The MAB1 SNPFs comprise of the Officers' Mess fund, Hoplite fund and PRI fund, which are all separate charities.
3. These funds adhere to the principles of Service Funds Regulations (SFRs) and conform to the Statement of Recommended Practice (SORP)¹.
4. The Officers' Mess and the Hoplite funds have gross incomes above £250,000 but below £1M, requiring an Independent Examination (IE) as per the Charities Commission (CC)² requirement. The accounts are maintained on an accruals basis with oversight and regular checks conducted by the Internal Auditor (IA).
5. The income of the PRI fund is below the threshold of £250,000 and does not require IE.

Aim

6. MAS(A) is conducting an IE of the Officers' Mess and the Hoplite fund for the year ending 31 Mar 23 in accordance with Part 8 (section 145) of the Charities Act 2011³.

Approach

7. MAS(A) is eligible to independently examine the accounts based on CC financial thresholds.
8. A detailed briefing⁴ was received from the Regimental Accountant (RA) on the charities' constitution, organisation, accounting systems, activities, assets, liabilities, income and expenditure.
9. Examination of the MAB1 SNPFs Annual Report for the year ending 31 Mar 23 was conducted following CC directions, as detailed in Annex A⁵. This included a review of accounting records, comparison with previous records and analysis. Additional explanations were sought where needed.

¹ Charities SORP (FRS 102).

² Charity Commission Registration Number: Hoplite Fund 1116376, Officers' Mess 1130112.

³ Charities Act 2011 (This will be replaced with the Charities Act 2022).

⁴ Briefing held at Sterling Lines on 14 Jun 23.

⁵ The Charity Commission's directions on the Independent Examination of Charity Accounts (CC32).

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Findings

10. **CC thresholds.** A review of the annual accounts confirmed that the gross income and aggregate value of assets of the MAB1 SNPFs were below the thresholds of £1M and £3.26M respectively. Balances from the annual accounts for the SNPFs as at 31 Mar 23 are at Table 1.

Table 1 – MAB1 SNPFs: Balances as at 31 Mar 23

Serial	Fund	Gross Income (£)	Gross Assets (£)
(a)	(b)	(c)	(d)
1	Hoplite fund	£400,268.78	£1,050,972.81
2	Officers' Mess	£334,782.80	£464,377.22
3	PRI fund	£96,444.31	£45,521.51

11. **IE report.** The report confirms compliance with Charities Act 2011, Section 132⁶. Unqualified IE Certifications for the Hoplite fund and the Officers' Mess fund are at Enclosure 1 & 2 to Annex A.

12. **Observations.** While IE reports affirm compliance with CC regulations, some observations are noted for the accounts:

a. **Outstanding observation - Restricted funds.** Some Restricted Funds were designated for different departments in trustee meetings without defined rules or charter. This issue, highlighted in the previous year's IE, remains unresolved.

b. **The Hoplite Fund - Investment policy.** The fund's investment, managed by Charles Stanley, is labelled as Medium-High risk. The reported worth was inaccurately stated as £666,366.76 (previous year's value) instead of £593,741.32 as of 31 Mar 23. Additionally, an Investment and Reserves Policy is absent⁷.

c. **The Officers' Mess - Property book.** A Mess should have all its property recorded in a property book/register as documented in the Service Funds Regulations⁸. The Officers' Mess only had a simple list of property it holds, this lacked the required information as detailed in the SFR to support a property valuation. As such the accounts show the Officers' Mess has property of £336,287.95 at the end of the financial year, with no depreciation charged, but doesn't have sufficient evidence to support this. The Mess lacks a proper property book/register, as specified in Service Funds Regulations⁹.

⁶ Charities Act 2011, Section 132. This will be replaced with the Charities Act 2022.

⁷ Service Funds Regulations, Annex A to Chapter 4, paragraph 2a(5).

⁸ Service Funds Regulations, Chapter 10, Paragraph 1019.

⁹ Service Funds Regulations, Chapter 10, Paragraph 1019.

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Recommendations

13. The recommendations following the IE are as follows:

- a. **Restricted funds.** Review and confirm necessity of Restricted Funds, ensuring separate accounting for specific purposes. Create rules/byelaws/charter for each fund, detailing purpose, nature, and restrictions on income and expenditure, reported on AF N1514¹⁰.
- b. **Closure of obsolete restricted funds.** Close the two unused restricted funds.
- c. **Investment policy.** Regularly review investment policy and performance, seeking professional advice if needed. Establish an investment policy, register, and a Reserves Policy as per Service Funds Regulations¹¹. The identified error also highlights the volatility of the markets and the need for investment assessments.
- d. **Property book.** Create a property register as per SFR, electronically or manually, for accountability, insurance, and depreciation purposes. This will allow items to be capitalised and depreciated as necessary.

Conclusion

14. The Officers' Mess and the Hoplite Fund operate within CC's accounting and governance tolerances.

Annex:

- A. The Charity Commission's directions on the Independent Examination of Charity Accounts (CC32).

¹⁰ Service Funds Regulations, Chapter 5, Paragraph 0525.

¹¹ Service Funds Regulations, Chapter 4, Annex A, Paragraph 2a(5).

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Page 4 of 4

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Annex A to
ArmyHQ/Res/MAS(A)/Projects/1-008
Dated 23 Jun 23

THE CHARITY COMMISSION'S DIRECTIONS ON INDEPENDENT EXAMINATION OF CHARITY ACCOUNTS

1. The CC produce an examiners' guide to IE of Charity Accounts, specifically written for Independent Examiners explaining their role and duties in examining the accounts of a charity. In accordance with Section 3 of the guidance specific directions are summarised below.

- a. **Accounting thresholds.** The annual report for the period 1 Apr 22 – 31 Mar 23 was examined to confirm IE thresholds¹ had not been breached.
- b. **Conflict of interest.** There is no conflict of interest that will prevent carrying out the IE of the Hoplite fund.
- c. **Documentation.** Working papers were examined and evidenced.
- d. **Understanding the charity.** The detailed briefs received and free access to charity documentation ensured full understanding of the charity's constitution, organisation, accounting systems, activities and nature of its assets, liabilities, incoming resources and application of resources to undertake the examination.
- e. **Accounting records.** The charity accounting records have been subject to a simple review and appear complete, well organised and consistent with statutory requirements of accruals principles.
- f. **Consistent with accounting records.** A comparison of the charities accounts with the accounting records provided a reasonable basis to decide that the accounts are consistent.
- g. **Accruals basis of accounting.** The accounting policies adopted are consistent with the SORP and are appropriate to the activities of the charity.
- h. **Accounting policies estimates and judgements.** Estimates or judgements made in preparing the accounts were checked to ensure they were reasonable.
- i. **Financial circumstances, going concern and outstanding commitments.** The charity's annual report and financial statements provide a reasonable basis to make a judgement on the charity's ability to meet its liabilities and achieve its long-term objectives.

¹ Gross income not to exceed £1M, value of assets not to exceed £3.26M otherwise a full audit is required.

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j. **Form and contents of accounts.** The accounts are prepared following the principles of SFRs which provides detailed guidance in the method of completing the final accounts. The final accounts include Statement of Financial Activities (SoFA), balance sheet, accompanying notes to the accounts. SORP also requires larger charities with an income greater than £500,000 to prepare a Statement of Cash Flows but this is not included in the detailed guidance provided in the SFRs and therefore is not included in the accounts.

k. **Analytical procedures.** An analysis of income, expenditure, assets and liabilities between the current and previous year was conducted. Where unexpected fluctuations were identified, detailed briefs were received.

l. **Trustees' annual report.** Financial references in the Trustees' annual report are consistent with the accounts.

m. **Examiner's report.** The IE report can be found at Enclosure 1.

● Enclosures:

Enclosure 1 - IE Report to The Trustees of the Hoplite fund (1116376), dated 23 Jun 23.
Enclosure 1 - IE Report to The Trustees of the Officers' Mess (1130112), dated 23 Jun 23.

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**Enclosure 1 to Annex A
ArmyHQ/Res/MAS(A)/Projects/1-008
Dated 23 Jun 23**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPLITE SERVICE
NON-PUBLIC FUND (A NON-COMPANY CHARITY, REGISTERED 1116376)**

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

Responsibilities and basis of report

As the trustees 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.

Original Signed

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

Page A-3 of 4

Enclosure 2 to Annex A
ArmyHQ/Res/MAS(A)/Projects/1-008
Dated 23 Jun 23

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OFFICERS' MESS
NON-PUBLIC FUND (A NON-COMPANY CHARITY, REGISTERED 1130112)**

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

Responsibilities and basis of report

As the trustees 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.

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Original Signed

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

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Accounts

**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**

Army Form N1514
 (Rev 11/09)

Unit: **MAB 1**

Address: [REDACTED] **HEREFORD,** [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-21** to **31-Mar-22**

Managing Trustee(s) during the period:

From	01-Apr-2021	to	31-Mar-2022	Name	LT COL [REDACTED]
From		to		Name	

Fund Manager(s) during the period:

From	01-Apr-2021	to	09-May-2021	Name	CAPT [REDACTED]
From	10-May-2021	to	31-Mar-2022	Name	CAPT [REDACTED]
From		to		Name	

Internal Auditor(s) during the period:

From	01-Apr-2021	to	31-Mar-2022	Name	MAJ [REDACTED]
From		to		Name	

Associate Auditor(s) during the period:

Associate Auditor	N/A
Associate Auditor	N/A
Associate Auditor	N/A

Regimental Accountant(s) during the period:

From	01-Apr-2021	to	23-May-2021	Name	SGT [REDACTED]
From	24-May-2021	to	29-Jun-2021	Name	CAPT [REDACTED]
From	30-Jun-2021	to	28-Sep-2021	Name	CPL [REDACTED]
From	29-Sep-2021	to	31-Mar-2022	Name	SGT [REDACTED]

Statement of Financial Activities as at 31/03/2022

Paxton+

Page 1 of 1
Printed: 08/04/2022
OFFICERS MESS

MABI

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	44,313.16	0.00	44,313.16	1,127.11
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	14.94	0.00	0.00	14.94	48.99
Income Resources from Charitable Activities	67,296.67	59,506.62	0.00	126,803.29	84,951.64
Other Incoming Resources	0.00	1,761.83	0.00	1,761.83	0.00
Total Incoming Resources	67,311.61	105,581.61	0.00	172,893.22	86,127.74
Resources Expended Cost of Generating Funds					
Investment Management Costs	475.06	0.00	0.00	475.06	263.88
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	104,150.52	120,227.58	0.00	224,378.10	27,710.98
Governance Costs	3,179.57	10.50	0.00	3,190.07	1,415.68
Grants and Donations	1,337.00	0.00	0.00	1,337.00	3,538.70
Other Costs	3,116.27	286.23	0.00	3,402.50	5,661.41
Total Resources Expended	112,258.42	120,524.31	0.00	232,782.73	38,590.65
Net Incoming/Outgoing Resources Before Transfers	-44,946.81	-14,942.70	0.00	-59,889.51	47,537.09
Transfers					
Gross transfers between funds (internal transfers)	26,570.00	9,889.00	0.00	36,459.00	1,151.11
Net Incoming resources before holding gains and losses	-18,376.81	-5,053.70	0.00	-23,430.51	48,688.20
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	-18,376.81	-5,053.70	0.00	-23,430.51	48,688.20
Reconciliation of Funds					
Total funds brought forward from previous year	442,078.79	72,976.54	0.00	515,055.33	
Total funds carried forward	423,701.98	67,922.84	0.00	491,624.82	

MABI

Balance date to end of March 2022
All nominal codes
Without cost centre codes shown

A/C Code	Name	Balance	Year Movement
B100	PROPERTY	334,920.00	0.00
B400	STOCK ON HAND BAR	8,474.91	2,549.75
B500	Debtors	15,608.84	-2,180.06
B650	Current bank account	132,621.07 ✓	-24,247.20
B700	Creditors	0.00	447.00
B750	VAT control	0.00	0.00
B760	VAT payable	0.00	0.00
B900	Accumulated GPF	-442,078.79	-16,184.43
B998	SUSPENSE A/C	0.00	0.00
R001	ENTERTAINMENTS FUND	-29,197.42	12,410.29
R002	MESS GUESTS	-2,048.94	-876.50
R003	GARDEN & IMPROVEMENTS	-3,536.62	1,039.42
R004	PRESENTATION FUND	-25,469.50	-3,911.05
R005	SILVER FUND	-4,170.19	-354.20
R006	BIANNUAL FUNCTIONS	0.00	245.91
R007	MOOREPAY FEES	0.00	0.00
R008	CO [REDACTED] FUND	-392.06	-392.06
R009	CO [REDACTED] FUND	-312.48	-312.48
R010	CO [REDACTED] FUND	-1,000.00	-1,000.00
R011	CLOSED	0.00	0.00
R300	POSAC	-1,795.63	-1,795.63
		491,624.82	16,692.37
		-510,001.63	-51,253.63
		-18,376.81	-34,561.24

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Trial Balance

Page 2 of 4
Printed: 07/04/2022
OFFICERS MESS

MAB1

A/C Code	Name	Balance	Month Movement
G001	DONATIONS	0.00	0.00
G049	VOLUNTARY INCOME (R400-R499)	0.00	0.00
G050	WASHING MACHINE SHARE	0.00	0.00
G051	POSAC CR	0.00	0.00
G125	BANK INTEREST	-14.94	-2.03
G126	BANK CREDITS	0.00	0.00
G150	FACILITIES CHARGE INCOME	-216.00	-12.00
G151	SUBSCRIPTIONS	-22,981.10	-2,038.87
G152	FUNCTIONS INCOME	-11,622.65	-2,520.67
G153	FUNCTIONS INCOME	0.00	50.84
G154	MESSING PAYD	-11,482.74	-1,081.16
G155	HOUNORARY SUBS	0.00	0.00
G156	ACCOMMODATION	-4,238.33	-24.92
G157	STAFF COSTS (INCOME)	-1,047.13	0.00
G158	MAINTENANCE	0.00	0.00
G159	INSURANCE PREMIUM	0.00	0.00
G160	FUNCTION MESSING	0.00	0.00
G161	MESS BILL CREDITS	-131.95	0.00
G162	SAGE INCOME	0.00	0.00
G163	INCOME FROM MESS BILLS	0.00	0.00
G164	INCREDIT FUNCTIONS	-245.91	0.00
G299	CHARITABLE ACT (R001-R299)	0.00	0.00
G300	ADDITIONAL TAKINGS	0.00	0.00
G301	PROPERTY INCREASE	0.00	0.00
G399	OTHER INCOME (R300-R399)	0.00	0.00
G400	TRANSFER IN	-29,570.00	0.00
G401	PRESENTATION BALANCE	0.00	0.00
G402	POSAC UP	0.00	0.00
G403	CHRISTMAS BALL SURPLUS	0.00	0.00
G404	SUMMER BALL SURPLUS	0.00	0.00
G405	IMPROVEMENTS	0.00	0.00
G500	MOOREPAY CHARGES	475.06	53.13
G501	FACILTIES CHARGE EXPENSE	0.00	0.00
G600	FUNCTION VARIOUS	2,653.14	2,153.14

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Trial Balance

Page 3 of 4
Printed: 07/04/2022
OFFICERS MESS

MABI

A/C Code	Name	Balance	Month Movement
G601	SUBSCRIPTIONS REFUND	2,062.30	0.00
G602	FUNCTION - COLLINS CUP DINNER	0.00	0.00
G603	MAINTENANCE	749.09	0.00
G604	MESS BILL REFUNDS	29.67	0.00
G605	MESSING PAYD	17,030.55	2,077.74
G606	MESS BILL WRITE-OFFS	313.61	0.00
G607	EXPENDIBLE PROPERTY	0.00	0.00
G608	CLOCK TOWER FUND	0.00	0.00
G609	SULTAN FUND	0.00	0.00
G610	PROPERTY REPAIRS	197.00	0.00
G611	CHRISTMAS DECORATIONS	68.00	0.00
G612	BANK CHARGES	0.00	0.00
G613	MESSING	0.00	0.00
G614	SUMMERBALL	12,215.07	0.00
G615	FACILITIES REFUND	192.00	0.00
G616	CHRISTMAS BALL	45,543.03	0.00
G617	FUNCTION EX PENTAD	0.00	0.00
G618	UPGRADES	0.00	0.00
G656	ACCOMMODATION	2,774.71	16.76
G740	PRESENTATION REFUND	0.00	0.00
G741	IMPROVEMENTS REFUND	3,157.10	0.00
G742	ENTERTAINMENT REFUND	0.00	0.00
G743	MESS GUEST REFUND	0.00	0.00
G744	SILVER REFUND	0.00	0.00
G749	CHARITABLE ACT (R001-R299)	2,729.95	0.00
G750	POSTAGE	10.00	0.00
G751	INSURANCE	2,156.56	740.88
G752	VAT ADJUST	0.00	0.00
G753	STATIONERY	264.00	0.00
G754	PAYE	749.01	0.00
G770	DONATIONS	300.00	300.00
G771	FLOWERS	37.00	0.00
G772	PRESENTATIONS	0.00	0.00
G773	GRANT	1,000.00	0.00
G799	GRANTS & DONATIONS (R400-R499)	0.00	0.00

MAB1

<u>ACC Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>	
G800	NEWSPAPERS	314.00	128.00	
G801	STAFF COSTS	1,047.13	300.00	
G804	MESS GUEST	0.00	0.00	
G805	PRS/PPL	102.92	0.00	
G806	TV LICENCE	318.00	0.00	
G807	BAR LOSS	0.00	0.00	
G808	STOCK WRITE OFF	275.15	168.20	
G809	SAGE	0.00	0.00	
G810	FRAMING	145.00	0.00	
G811	POSAC DR	0.00	0.00	
G812	CAPITAL PROPERTY	0.00	0.00	
G813	MISCELLANEOUS	914.07	0.00	
G814	CLEANING MATERIAL	0.00	0.00	
G817	PROPERTY DEPRECIATION	0.00	0.00	
G899	OTHER COSTS (R300-R399)	0.00	0.00	
G900	TRANSFER OUT	3,000.00	0.00	
G901	CO DINING ROOM PROJECT	0.00	0.00	
T001	OPENING TRADING STOCKS	5,925.16	0.00	
T002	TRADING STOCK PURCHASES/RINS	17,127.59	2,081.42	
T003	CLOSING TRADING STOCKS	-8,474.91	-2,549.75	
T004	WRITE OFF	-267.30	-160.35	
T005	MESS GUESTS	0.00	0.00	
T006	TRADING COST ITEMS	0.00	0.00	
T007	TRADING EXPENSES	124.76	41.34	
T008	SALES	-15,330.86	-421.00	
T740	Sales discounts given	0.00	0.00	
T750	Purchase discounts taken	0.00	0.00	
T999	OB SHADOW CODE	0.00	0.00	
		124,000.63	-105,623.82	8,111.45 -8,810.75
		<u>18,376.81</u>	<u>-699.30</u>	
		<u>0.00</u>		

March 2022

<u>End of last year</u>		<u>Balance</u>	
	<u>Fixed Assets</u>		
334,920.00	PROPERTY	334,920.00	
334,920.00	Total Fixed Assets		334,920.00
	<u>Current Assets</u>		
156,868.27	Current bank account	132,621.07	
17,788.90	Debtors	15,608.84	
5,925.16	STOCK ON HAND BAR	8,474.91	
180,582.33	Total Current Assets		156,704.82
515,502.33	Total Assets		491,624.82
	<u>Liabilities</u>		
447.00	Creditors	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
(447.00)	Total Liabilities		0.00
515,055.33	Total Assets Minus Liabilities		491,624.82
	<u>Total Funds</u>		
72,976.34	Total Restricted Funds	67,922.84	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
442,078.79	Accumulated Trading & GPF	423,701.98	
515,055.33	Total Funds		491,624.82

MABI

<u>End of last year</u>	<u>Balance</u>
Funds Analysis	

Designated Funds	

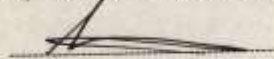
0.00	0.00
Restricted Funds	

41,607.71	29,197.42
1,172.44	2,048.94
4,576.04	3,536.62
21,558.45	25,469.50
3,815.99	4,170.19
245.91	0.00
0.00	0.00
0.00	392.06
0.00	312.48
0.00	1,000.00
0.00	0.00
0.00	1,795.63
72,976.54	67,922.84
Endowment Funds	

0.00	0.00
Trading and General Purpose Funds	

1,749.73	895.56
0.00	0.00
14,434.70	(19,272.37)
16,184.43	(18,376.81)
425,894.36	442,078.79
442,078.79	423,701.98
515,055.33	491,624.82

Signature of A/C Holder/Fund Manager



Date 28 Apr 22

Signature of Managing Trustee



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Balance Sheet - March 2022

Page 3 of 3
Printed: 07/04/2022
OFFICERS MESS

MABI

End of last year

Balance

Date 23 MAY 2022

MABI

March 2022

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		
OPENING TRADING STOCKS	0.00	5,925.36
TRADING STOCK PURCHASES/RT	2,081.42	17,127.59
(A)	2,081.42	23,052.75
Value of goods disposed at cost		
WRITE OFF	160.35	267.30
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	2,549.75	8,474.91
(B)	2,710.10	8,742.21
COST OF GOODS SOLD (A - B) - (C)	-628.68	14,310.54
INCOME FROM SALES		
SALES	421.00	15,330.86
INCOME FROM SALES (D)	421.00	15,330.86
SURPLUS		
Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	1,049.68	1,020.32
Gross profit is therefore:	-166.97 %	7.13 %
$\frac{E \times 100}{C} \quad \%$		
TRADING EXPENSES	41.34	124.76
NET SURPLUS (F)	1,008.34	895.56
Total Percentage is therefore:	-160.39 %	6.26 %
$\frac{F \times 100}{C} \quad \%$		

MAB1

March 2022

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
GPF Analysis			
Income			
Voluntary Income			
G001 DONATIONS	0.00	0.00	
G049 VOLUNTARY INCOME (R400-R4)	0.00	0.00	0.00
		0.00	
Activities for Generating Funds			
G050 WASHING MACHINE SHARE	0.00	0.00	
G051 POSAC CR	0.00	0.00	0.00
		0.00	
Investment Income			
G125 BANK INTEREST	2.03	14.94	
G126 BANK CREDITS	0.00	0.00	14.94
		2.03	
Income Resources from Charitable Activities			
Trading Income	421.00	15,330.86	
G150 FACILITIES CHARGE INCOME	12.00	216.00	
G151 SUBSCRIPTIONS	2,038.87	22,981.10	
G152 FUNCTIONS INCOME	2,520.67	11,622.65	
G153 FUNCTIONS INCOME	-50.84	0.00	
G154 MESSING PAYD	1,081.16	11,482.74	
G155 HONORARY SUBS	0.00	0.00	
G156 ACCOMMODATION	24.92	4,238.33	
G157 STAFF COSTS (INCOME)	0.00	1,047.13	
G158 MAINTENANCE	0.00	0.00	
G159 INSURANCE PREMIUM	0.00	0.00	
G160 FUNCTION MESSING	0.00	131.95	
G161 MESS BILL CREDITS	0.00	0.00	
G162 SAGE INCOME	0.00	0.00	
G163 INCOME FROM MESS BILLS	0.00	245.91	
G164 INCREDIT FUNCTIONS	0.00	0.00	
G299 CHARITABLE ACT (R001-R299)	0.00	0.00	67,296.67
		6,047.78	
Other Income			
Non Primary Purpose Trading Income	0.00	0.00	
G300 ADDITIONAL TAKINGS	0.00	0.00	
G301 PROPERTY INCREASE	0.00	0.00	
G399 OTHER INCOME (R300-R399)	0.00	0.00	0.00
		0.00	
Internal Transfers In			
G400 TRANSFER IN	0.00	29,570.00	
G401 PRESENTATION BALANCE	0.00	0.00	
G402 POSAC UP	0.00	0.00	
G403 CHRISTMAS BALL SURPLUS	0.00	0.00	

MAB1

	Turnover this month	Turnover year to date
G404 SUMMER BALL SURPLUS	0.00	0.00
G405 IMPROVEMENTS	0.00	29,570.00
Gains on Revaluation of Fixed Assets	0.00	0.00
Unrealised Gains on Investment Assets	0.00	0.00
GPF Total Income	6,049.81	96,881.61

MABI

	Turnover this month	Turnover year to date
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 MOOREPAY CHARGES	53.13	475.06
G501 FACILITIES CHARGE EXPENSE	0.00	0.00
	53.13	475.06
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading costs	-587.34	14,435.30
G600 FUNCTION VARIOUS	2,153.14	2,653.14
G601 SUBSCRIPTIONS REFUND	0.00	2,062.30
G602 FUNCTION - COLLINS CUP DIN	0.00	0.00
G603 MAINTENANCE	0.00	749.09
G604 MESS BILL REFUNDS	0.00	29.67
G605 MESSING PAYD	2,077.74	17,030.55
G606 MESS BILL WRITE-OFFS	0.00	313.61
G607 EXPENDIBLE PROPERTY	0.00	0.00
G608 CLOCK TOWER FUND	0.00	0.00
G609 SULTAN FUND	0.00	0.00
G610 PROPERTY REPAIRS	0.00	197.00
G611 CHRISTMAS DECORATIONS	0.00	68.00
G612 BANK CHARGES	0.00	0.00
G613 MESSING	0.00	0.00
G614 SUMMERBALL	0.00	12,215.07
G615 FACILITIES REFUND	0.00	192.00
G616 CHRISTMAS BALL	0.00	45,543.03
G617 FUNCTION EX PENTAD	0.00	0.00
G618 UPGRADES	0.00	0.00
G656 ACCOMMODATION	16.76	2,774.71
G740 PRESENTATION REFUND	0.00	0.00
G741 IMPROVEMENTS REFUND	0.00	3,157.10
G742 ENTERTAINMENT REFUND	0.00	0.00
G743 MESS GUEST REFUND	0.00	0.00
G744 SILVER REFUND	0.00	0.00
G749 CHARITABLE ACT (R001-R299)	0.00	2,729.95
	3,660.30	104,150.52
<u>Governance Costs</u>		
G750 POSTAGE	0.00	10.00
G751 INSURANCE	740.88	2,156.56
G752 VAT ADJUST	0.00	0.00
G753 STATIONERY	0.00	264.00
G754 PAYE	0.00	749.01
	740.88	3,179.57
<u>Grants and Donations</u>		
G770 DONATIONS	300.00	300.00
G771 FLOWERS	0.00	37.00

MABI

	Turnover this month	Turnover year to date	
G772 PRESENTATIONS	0.00	0.00	
G773 GRANT	0.00	1,000.00	
G799 GRANTS & DONATIONS (R400-I	0.00	0.00	
	300.00		1,337.00
<u>Other Costs</u>			
Non Primary Trading Costs	0.00	0.00	
G800 NEWSPAPERS	128.00	314.00	
G801 STAFF COSTS	300.00	1,047.13	
G804 MESS GUEST	0.00	0.00	
G805 PRS/PPL	0.00	102.92	
G806 TV LICENCE	0.00	318.00	
G807 BAR LOSS	0.00	0.00	
G808 STOCK WRITE OFF	168.20	275.15	
G809 SAGE	0.00	0.00	
G810 FRAMING	0.00	145.00	
G811 POSAC DR	0.00	0.00	
G812 CAPITAL PROPERTY	0.00	0.00	
G813 MISCELLANEOUS	0.00	914.07	
G814 CLEANING MATERIAL	0.00	0.00	
G817 PROPERTY DEPRECIATION	0.00	0.00	
G899 OTHER COSTS (R300-R399)	0.00	0.00	
	596.20		3,116.27
<u>Internal Transfers Out</u>			
G900 TRANSFER OUT	0.00	3,000.00	
G901 CO DINING ROOM PROJECT	0.00	0.00	
	0.00		3,000.00
<u>Unrealised Losses on Investments</u>			
	0.00		0.00
GPF Total Expenditure	5,350.51		115,258.42
GPF Income Over Expenditure	699.30		-18,376.81

MAB1

	Turnover this month	Turnover year to date
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	5,925.16
T002 TRADING STOCK PURCHASES/1	2,081.42	17,127.59
T003 CLOSING TRADING STOCKS	-2,549.75	-8,474.91
T004 WRITE OFF	-160.35	-267.30
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	41.34	124.76
<u>Trading Income</u>		
T008 SALES	421.00	15,330.86
Income Over Expenditure	1,008.34	895.56
<u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
Income Over Expenditure	0.00	0.00

	Turnover this month	Turnover year to date	
Expenditure			
Investment Management Costs			
R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	0.00	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CC [REDACTED] FUND	0.00	0.00	
R009 CC [REDACTED] FUND	0.00	0.00	
R010 CC [REDACTED] FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	0.00	
	0.00	0.00	
Costs of Generating Funds			
R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	0.00	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CC [REDACTED] FUND	0.00	0.00	
R009 CC [REDACTED] FUND	0.00	0.00	
R010 CC [REDACTED] FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	0.00	
	0.00	0.00	
Charitable Activities			
R001 ENTERTAINMENTS FUND	2,260.00	44,220.00	
R002 MESS GUESTS	-77.50	-867.50	
R003 GARDEN & IMPROVEMENTS	1,564.18	2,043.57	
R004 PRESENTATION FUND	-485.00	-3,792.38	
R005 SILVER FUND	-31.00	-350.60	
R006 BIENNIAL FUNCTIONS	0.00	72,172.82	
R007 MOOREPAY FEES	0.00	0.00	
R008 CC [REDACTED] FUND	258.99	607.94	
R009 CC [REDACTED] FUND	0.00	687.52	
R010 CC [REDACTED] FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	5,506.21	
	3,489.67	5,506.21	120,227.58
Governance Costs			
R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	10.50	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CC [REDACTED] FUND	0.00	0.00	

MABI

	Turnover this month	Turnover year to date
Restricted Funds Analysis		
Income		

Voluntary Income		

R001 ENTERTAINMENTS FUND	0.00	440.00
R002 MESS GUESTS	0.00	9.00
R003 GARDEN & IMPROVEMENTS	0.00	954.15
R004 PRESENTATION FUND	0.00	240.17
R005 SILVER FUND	0.00	3.60
R006 BIENNIAL FUNCTIONS	0.00	33,840.00
R007 MOOREPAY FEES	0.00	0.00
R008 CO [REDACTED] FUND	0.00	1,000.00
R009 CO [REDACTED] FUND	0.00	1,000.00
R010 CO [REDACTED] FUND	0.00	1,000.00
R011 CLOSED	0.00	0.00
R300 POSAC	0.00	5,826.24
	0.00	44,313.16
Activities for Generating Funds		

R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CO [REDACTED] FUND	0.00	0.00
R009 CO [REDACTED] FUND	0.00	0.00
R010 CO [REDACTED] FUND	0.00	0.00
R011 CLOSED	0.00	0.00
R300 POSAC	0.00	0.00
	0.00	0.00
Investment Income		

R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CO [REDACTED] FUND	0.00	0.00
R009 CO [REDACTED] FUND	0.00	0.00
R010 CO [REDACTED] FUND	0.00	0.00
R011 CLOSED	0.00	0.00
R300 POSAC	0.00	0.00
	0.00	0.00
Income Resources from Charitable Activiti		

R001 ENTERTAINMENTS FUND	3,569.71	31,369.71
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	50.00	50.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	28,086.91

MABI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R007 MOOREPAY FEES	0.00	0.00
R008 CO [REDACTED] FUND	0.00	0.00
R009 CO [REDACTED] FUND	0.00	0.00
R010 CO [REDACTED] FUND	0.00	0.00
R011 CLOSED	0.00	0.00
R300 POSAC	0.00	0.00
	3,619.71	59,506.62
<u>Other Incoming Resources</u>		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CO [REDACTED] FUND	0.00	0.00
R009 CO [REDACTED] FUND	0.00	0.00
R010 CO [REDACTED] FUND	0.00	0.00
R011 CLOSED	0.00	0.00
R300 POSAC	1,761.83	1,761.83
	1,761.83	1,761.83
Total Income excluding transfers	5,381.54	105,581.61

MABI

	Turnover this month	Turnover year to date	
R009 CO █████ FUND	0.00	0.00	
R010 CO █████ FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	0.00	
Grants and Donations	0.00		10.50

R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	0.00	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CO █████ FUND	0.00	0.00	
R009 CO █████ FUND	0.00	0.00	
R010 CO █████ FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	0.00	
Other Costs			0.00

R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	0.00	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	0.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CO █████ FUND	0.00	0.00	
R009 CO █████ FUND	0.00	0.00	
R010 CO █████ FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	286.23	
	0.00		286.23

Total Expenditure excluding transfers	3,489.67		120,524.31

Internal Transfers			

R001 ENTERTAINMENTS FUND	0.00	0.00	
R002 MESS GUESTS	0.00	0.00	
R003 GARDEN & IMPROVEMENTS	0.00	0.00	
R004 PRESENTATION FUND	0.00	111.00	
R005 SILVER FUND	0.00	0.00	
R006 BIENNIAL FUNCTIONS	0.00	-10,000.00	
R007 MOOREPAY FEES	0.00	0.00	
R008 CO █████ FUND	0.00	0.00	
R009 CO █████ FUND	0.00	0.00	
R010 CO █████ FUND	0.00	0.00	
R011 CLOSED	0.00	0.00	
R300 POSAC	0.00	0.00	
	0.00		-9,889.00

Restricted funds Income Over Expenditure	1,891.87		-5,053.70

MABI

	<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	<u>0.00</u>	<u>0.00</u>

MABI

	<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

MABI

	<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

MABI

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

Investment Management Costs		

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

	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
	-----	-----

MAB1

March 2022

	<u>Turnover this month</u>	<u>Turnover year to date</u>
GPF Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	2.03	14.94
Income Resources from Charitable Activiti	6,047.78	67,296.67
Other Income	0.00	0.00
Total Income excluding transfers	<u>6,049.81</u>	<u>67,311.61</u>
Expenditure		
Investment Management Costs	53.13	475.06
Costs of Generating Funds	0.00	0.00
Charitable Activities	3,660.30	104,150.52
Governance Costs	740.88	3,179.57
Grants and Donations	300.00	1,337.00
Other Costs	596.20	3,116.27
Total Expenditure excluding transfers	<u>5,350.51</u>	<u>112,258.42</u>
Internal Transfers	0.00	-26,570.00
Gains on revaluation of fixed assets	0.00	0.00
Unrealised gains/losses on investment asse	0.00	0.00
GPF Income Over Expenditure	<u>699.30</u>	<u>-18,376.81</u>

	Turnover this month	Turnover year to date
Restricted Fund Analysis		
Income		
Voluntary Income	0.00	44,313.16
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	3,619.71	59,506.62
Other Incoming Resources	1,761.83	1,761.83
Total Income excluding transfers	5,381.54	105,581.61
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	3,489.67	120,227.58
Governance Costs	0.00	10.50
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	3,489.67	120,238.08
Internal Transfers	0.00	-9,889.00
Restricted funds Income Over Expenditure	1,891.87	-4,767.47

	<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
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

MABI

	<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 Activities	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 Expenditure	0.00	0.00

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 annual report and accounts.
- 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 13.
- g. Fixed Asset Investment. 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) on page 2.

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 Trustee's 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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	0	0.00

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	334,920.00	0.00	334,920.00
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	334,920.00	0.00	334,920.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached	31-Mar-21	15,608.84
	Total	15,608.84

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

List of Creditors

Creditor	Date of Credit	Amount
Nil	N/A	0.00
	Total	0.00

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

8. Paid Employees

	This year £	Last year £
Gross wages paid	0.00	0.00
Employer's National Insurance paid	0.00	0.00
Pension Contributions paid	0.00	0.00
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds	0.00	0.00
Charitable activities	0.00	0.00
Other	0.00	0.00
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	0.00	0.00

10. Restricted/Endowment Funds

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

FUND RETURN SUMMARY ATTACHED

See attached 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
R001 ENTERTAINMENTS FUND	To provide entertainment throughout the year and to enhance functions.
R002 MESS GUESTS	To cover cost of hosting Mess Guests.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIENNIAL FUNCTIONS	Only used for Summer and Christmas functions.
R008 CO MAB [REDACTED]	Used for hosting by [REDACTED] personnel.
R009 CO MAB [REDACTED]	Used for hosting by [REDACTED] personnel.
R010 CO MAB [REDACTED]	Used for hosting by [REDACTED] personnel.
R300 POSAC	Used as a means of controlling the debit and credit following stock checks.

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 1.1). A list/description of these assets is below:

N/A

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.

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's 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.

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.

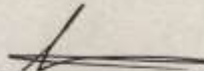
All investments held are investment assets in the UK unless otherwise stated.

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

Additional comments:

1. The level of current debt sits at £15,608.84, this is £2,180.06 down at this point compared to the previous Audit Period. It is observed the efforts made in reducing the high debtors (in excess of £200) and legacy debtors. High debtors sits at £4,772.27 over 14 individuals, this equates to 31% of the debt compared to £9,553.19 (54%) in the previous Audit Period. The Treasurer keeps Regimental 2ICs abreast of the situation on a regular basis.
2. The process has changed to reflect a more accurate level of debt to ensure the Debtors List is not ran off immediately on closedown and is ran closer to when Direct Debits are cleared on a monthly basis.
3. It is observed that the property has not depreciated. On discussions with Insignia and a local Valuers their advice has been that the formal valuation is conducted every 10 years and on an annual basis increase the value by 10%. The value of the Property is all in relation to Heritage Items along with a small number of Hired/Loaned, there is no Capital Property in excess of £500 for depreciation purposes, hence the figure remaining the same this FY.
4. The Fund continues to support the needs and requirements of the Officers Mess Members.

Signature



Name Capt

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

Date: 28-Apr-2022

Managing Trustee's Annual Report and Comments:

Unit **MAB 1**

Address [REDACTED] **HEREFORD** [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 Regimental Standing Orders Queens Regulations
--	--

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	Managing Trustee (MT) selected on appointment as Commanding Officer.
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Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
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Managing Trustee's Annual Report and Comments:

Unit **MAB 1**

Address [REDACTED] **HEREFORD,** [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

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 01 Mar 16 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	Managing Trustee (MT) selected on appointment as Commanding Officer.
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Trustee induction and training	The MT has attended the Commanding Officer Designate Course. Fund Managers (FM) are required to complete the FM e-learning course, which is hosted on the DLE within 1 month of assuming the appointment.
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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	For the good and benefit of [REDACTED] Garrison Officers and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	A number of successful functions provided through the year, maintaining moral for all [REDACTED] Garrison Officers.

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

Financial Review	See attached balance sheet.
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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	Not applicable.
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Investments selection policy and performance of those investments	Not applicable.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col [REDACTED]
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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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
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*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

1. Internal Transfers equates to the following:

a. In: £29,570.00. payments were made direct from the GPF as opposed to from the Restricted Fund for the Summer Ball 21. On realising this, the money was transferred back to the GPF to correctly balance payments made.

b. Out: £3,000.00. This was to cover the overspend of the Christmas Ball 21.

2. It is noted that the Proof of Stock and cash is more effectively controlled via the means of a Restricted Fund as to not impact on the Cash Available to spend for the Mess.

3. I note the efforts of the Treasurer in reducing the level of high and legacy Debtors. There is a little more to do, there is a noticeable difference across 2 financial years. Legacy Debtors sits at £1,052.36, 7% of the overall debt.

4. Stock Write Off this FY is consistent to the value in the GPF of the previous Audit Period and relates to HOnesty Bar and out of date stock.

5. The Gross Income is more reflective to pre-COVID at £172,893.22 (FY 20/21 at £86,127.74).

Signature

Name: LI Col. [REDACTED]

Date: 23 MAY 22

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 the original books of account and the original records *I/we have checked. All vouchers relating to this account 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 (list those observation outstanding).
9b. Action has been taken to reduce the level of Debt, however the Debt v Total Current Assets remains at a similar level. 10% for FY 2021/22 compared to 9.8% in FY 2020/21.
 - 9c. I&E Restricted Funds reflect - figures once again, a discussion and review will be had between IA and Regt Acct as it was thought the action post AF N1514s had been actioned.

Management:

- b. The Officers Mess has seen little change over the Audit Period compared to the previous Audit Period. Income and expenditure remains similar in all ways.
- c. **Fund Manager Checks.** These are compelled monthly and in conjunction with the Regt Acct.
- d. **Stock Checks.** Conducted monthly, the Regt Acct has identified the need to review and amend the Stock Item names to enable an easier check.
- e. **Property Checks.** Property checks have been conducted during this Audit Period and has included handover of Property Member. Due to the level of items held, in excess of 1,000, this is a time consuming effort.
- f. **Write Off.**
 - (1) Stock sits at 3.25% of the SoH, this is potentially down to the Honesty Bar and chits not being compelled accurately.
 - (2) Mess Bills sits at 2.01% of the current level of debt and reflects the work put in to reduce inaccurate Debtors.
- g. **Excess of Expenditure.** No further comment.
- h. **Investments.** Not held by the Officers Mess.

i. **Restricted Funds.** All Restricted Funds remain relevant at this point. There is a requirement to review the set-up of the R Codes for Mess Bills following the Restricted Fund analysis and identifying minus figures where they should not be.

j. **GPF Analysis.** There was an error identified within G899, corrective action was taken however there was no change. The Regt Acct tried to rectify however it appears to have been correct. A copy of the relevant transaction is attached to support this.

k. **Trading Account.** The holding of the POSAC Up/Down within the Restricted Fund area has supported errors better and prevented direct payment from the GPF as previously done.

l. **Debtors.** Nothing further to add.

m. **Creditors.** Remains with Bookers as a means of stocking the Bar.

n. **SOFA v I&E Restricted Funds Other Costs (Pg 9 of 13) v I&E Consolidated (Pg 2 of 4).** There is an unexplained difference on these 3 reports in relation to £286.23, it reflects on SOFA and I&E Detailed however does not show on I&E Consolidated. This may be a design issue that will require looking at.

o. It is acknowledged there are some (-)minus figures on Pg 8 of 13 of I&E Detailed for Restricted Funds R002, R003, R004, R005. This was corrected by the Regt Acct on 20 Apr 22 as the Shadow Code was incorrectly aligned for Mess Bill income.

Signature



Name Maj

Appointment Regimental Administrative Officer

Date: 24 May 22

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 those 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.

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**INDEPENDENT EXAMINATION OF
MAB1 SERVICE NON-PUBLIC FUNDS FOR
THE YEAR ENDING 31 MARCH 2020**

Prepared by

**MANAGEMENT ACCOUNTANCY
SERVICES (ARMY)**

HQ HEREFORD GARRISON OFFICERS' MESS

England & Wales - Charity number 1130112

Accounts

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

Army Form N1514
(Rev 11/09)

Unit: [REDACTED]

Address: [REDACTED] HEREFORD, [REDACTED]

In Respect of the **OFFICERS' MESS** Fund/Charity

Charity Commission/Regulator registered number **1130112**

For the period from **01-Apr-20** to **31-Mar-21**

Managing Trustee(s) during the period:

From	01-Apr-2020	to	13-Jul-2020	Name	LT COL [REDACTED]
From	14-Jul-2020	to	31-Mar-2021	Name	LT COL [REDACTED]

Fund Manager(s) during the period:

From	01-Apr-2020	to	08-Jun-2020	Name	CAPT [REDACTED]
From	09-Jun-2020	to	23-Jun-2020	Name	CAPT [REDACTED]
From	24-Jun-2020	to	31-Mar-2021	Name	CAPT [REDACTED]

Internal Auditor(s) during the period:

From	01-Apr-2020	to	30-Aug-2020	Name	MAJ [REDACTED]
From	31-Aug-2020	to	31-Mar-2021	Name	MAJ [REDACTED]

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	01-Apr-2020	to	03-Mar-2021	Name	SGT [REDACTED]
From	05-Mar-2021	to	23-Mar-2021	Name	CAPT [REDACTED]
From	24-Mar-2021	to	31-Mar-2021	Name	SGT [REDACTED]

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Statement of Financial Activities as at 31/03/2021

Page 1 of 1
Printed: 31/03/2021
OFFICERS MESS

MABI

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	53.22	1,073.89	0.00	1,127.11	3,142.30
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	35.99	13.00	0.00	48.99	0.00
Income Resources from Charitable Activities	52,417.55	32,534.09	0.00	84,951.64	138,647.29
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	52,506.76	33,620.98	0.00	86,127.74	141,789.59
Resources Expended Cost of Generating Funds					
Investment Management Costs	263.88	0.00	0.00	263.88	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	29,929.58	-2,218.60	0.00	27,710.98	115,954.37
Governance Costs	1,415.68	0.00	0.00	1,415.68	0.00
Grants and Donations	244.00	3,294.70	0.00	3,538.70	10,309.79
Other Costs	5,660.41	1.00	0.00	5,661.41	6,360.53
Total Resources Expended	37,513.55	1,077.10	0.00	38,590.65	132,624.69
Net Incoming/Outgoing Resources Before Transfers	14,993.21	32,543.88	0.00	47,537.09	9,164.90
Transfers					
Gross transfers between funds (internal transfers)	1,191.22	-40.11	0.00	1,151.11	-4,330.56
Net Incoming resources before holding gains and losses	16,184.43	32,503.77	0.00	48,688.20	4,834.34
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	16,184.43	32,503.77	0.00	48,688.20	4,834.34
Reconciliation of Funds					
Total funds brought forward from previous year	425,894.36	40,472.77	0.00	466,367.13	
Total funds carried forward	442,078.79	72,976.54	0.00	515,055.33	

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Balance Sheet - March 2021

Page 1 of 3
 Printed: 31/03/2021
 OFFICERS MESS

MAB1

March 2021

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	
334,920.00	PROPERTY	334,920.00
334,920.00	Total Fixed Assets	334,920.00
	Current Assets	
98,454.09	Current bank account	156,868.27
26,548.75	Debtors	17,788.90
7,195.54	STOCK ON HAND BAR	5,925.16
132,198.38	Total Current Assets	180,582.33
467,118.38	Total Assets	515,502.33
	Liabilities	
751.25	Creditors	447.00
0.00	VAT control	0.00
0.00	VAT payable	0.00
(751.25)	Total Liabilities	(447.00)
466,367.13	Total Assets Minus Liabilities	515,055.33
	Total Funds	
40,472.77	Total Restricted Funds	72,976.54
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
425,894.36	Accumulated Trading & GPF	442,078.79
466,367.13	Total Funds	515,055.33

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Balance Sheet - March 2021

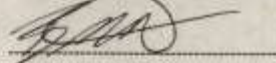
Page 2 of 3

MABI

Printed: 31/03/2021
OFFICERS MESS

<u>End of last year</u>		<u>Balance</u>
	<u>Funds Analysis</u>	
	<u>Designated Funds</u>	
0.00		0.00
	<u>Restricted Funds</u>	
13,637.24	ENTERTAINMENTS FUND	41,607.71
387.04	MESS GUESTS	1,172.44
4,138.95	GARDEN & IMPROVEMENTS	4,576.04
18,807.75	PRESENTATION FUND	21,558.45
3,501.79	SILVER FUND	3,815.99
0.00	BIANNUAL FUNCTIONS	245.91
0.00	MOOREPAY FEES	0.00
0.00	CLOSED	0.00
0.00	CLOSED	0.00
0.00	CLOSED	0.00
0.00	CLOSED	0.00
40,472.77		72,976.54
	<u>Endowment Funds</u>	
0.00		0.00
	<u>Trading and General Purpose Funds</u>	
1,577.91	Trading surplus	1,749.73
0.00	Non Primary Purpose trading surplus	0.00
20,411.75	General Purpose Fund surplus	14,434.70
21,989.66	Trading & GPF surplus	16,184.43
403,904.70	Balance at last balance sheet	425,894.36
425,894.36	Accumulated Trading & GPF	442,078.79
466,367.13	Grand total	515,055.33

Signature of A/C Holder/Fund Manager



Date 29 APR 21

Signature of Managing Trustee



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Balance Sheet - March 2021

Page 3 of 3

MABI

Printed: 31/03/2021
OFFICERS MESS

End of last year

Date 5 May 21

Balance

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Income & Expenditure - March 2021

Page 1 of 1
Printed: 31/03/2021
OFFICERS MESS

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March 2021

	<u>Turnover this month</u>	<u>Turnover year to date</u>
COST OF GOODS SOLD		
OPENING TRADING STOCKS	0.00	0.00
TRADING STOCK PURCHASES/RT	1,408.40	12,179.20
(A)	1,408.40	12,179.20
Value of goods disposed at cost		
WRITE OFF	0.00	126.33
MESS GUESTS	0.00	0.00
TRADING COST ITEMS	0.00	0.00
Value of closing stock at cost	-1,270.38	-1,270.38
(B)	-1,270.38	-1,144.05
COST OF GOODS SOLD (A - B) = (C)	2,678.78	13,323.25
INCOME FROM SALES		
SALES	1,259.25	15,072.98
INCOME FROM SALES (D)	1,259.25	15,072.98
SURPLUS		
Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	-1,419.53	1,749.73
Gross profit is therefore:	-52.99 %	13.13 %
$E \times 100 \%$		
<u>C</u>		
TRADING EXPENSES	0.00	0.00
NET SURPLUS (F)	-1,419.53	1,749.73
Total Percentage is therefore:	-52.99 %	13.13 %
$F \times 100 \%$		
<u>C</u>		

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Income and Expenditure - Detailed - March 2021

Page 1 of 13

Printed: 31/03/2021

MAB1

OFFICERS MESS

March 2021

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>GPF Analysis</u>		
<u>Income</u>		
<u>Voluntary Income</u>		
G001 DONATIONS	0.00	53.22
G049 INCOME (SHADOW CODE)	0.00	0.00
	0.00	53.22
<u>Activities for Generating Funds</u>		
G050 WASHING MACHINE SHARE	0.00	0.00
	0.00	0.00
<u>Investment Income</u>		
G125 BANK INTEREST	1.15	35.99
G126 BANK CREDITS	0.00	0.00
	1.15	35.99
<u>Income Resources from Charitable Activities</u>		
Trading Income	1,259.25	15,072.98
G150 FACILITIES CHARGE INCOME	36.00	420.00
G151 SUBSCRIPTIONS	1,850.76	18,551.59
G152 FUNCTIONS INCOME	25.42	216.07
G153 FUNCTIONS INCOME	25.42	305.04
G154 MESSING PAYD	1,198.75	5,454.32
G155 HONORARY SUBS	0.00	0.00
G156 ACCOMMODATION	339.96	12,212.55
G158 MAINTENANCE	110.27	0.00
G159 INSURANCE PREMIUM	1,415.68	185.00
G160 FUNCTION MESSING	0.00	0.00
G161 MESS BILL CREDITS	0.00	0.00
G162 SAGE INCOME	0.00	0.00
G163 INCOME FROM MESS BILLS	0.00	0.00
G164 INCREDIT FUNCTIONS	0.00	0.00
G299 INCOME RESOURCES	0.00	0.00
	6,261.51	52,417.55
<u>Other Income</u>		
Non Primary Purpose Trading Income	0.00	0.00
G300 ADDITIONAL TAKINGS	0.00	0.00
G301 PROPERTY INCREASE	0.00	0.00
	0.00	0.00
<u>Internal Transfers In</u>		
G400 TRANSFER IN	0.00	0.00
G401 PRESENTATION BALANCE	0.00	0.00
G402 POSAC UP	0.00	1,191.22
G403 CHRISTMAS BALL SURPLUS	0.00	0.00
G404 SUMMER BALL SURPLUS	0.00	0.00
G405 IMPROVEMENTS	0.00	0.00
	0.00	1,191.22

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Income and Expenditure - Detailed - March 2021

Page 3 of 13

Printed: 31/03/2021

MABI

OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 MOOREPAY CHARGES	75.96	263.88
G501 FACILITIES CHARGE EXPENSE	0.00	0.00
	75.96	263.88
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading costs	2,678.78	13,323.25
G600 FUNCTION VARIOUS	0.00	10,000.00
G601 SUBSCRIPTIONS REFUND	0.00	0.00
G602 FUNCTION - COLLINS CUP DIN	0.00	0.00
G603 MAINTENANCE	132.26	157.25
G604 MESS BILL REFUNDS	0.00	0.00
G605 MESSING PAYD	3,102.72	3,163.61
G606 MESS BILL WRITE-OFFS	0.00	131.77
G607 EXPENDIBLE PROPERTY	0.00	0.00
G608 CLOCK TOWER FUND	0.00	0.00
G609 SULTAN FUND	0.00	0.00
G610 PROPERTY REPAIRS	0.00	2,745.00
G611 CHRISTMAS DECORATIONS	0.00	0.00
G612 BANK CHARGES	0.00	0.00
G613 MESSING	49.28	0.00
G614 SUMMERBALL	0.00	0.00
G615 FACILITIES REFUND	0.00	72.00
G616 CHRISTMAS BALL	0.00	0.00
G617 FUNCTION EX PENTAD	0.00	0.00
G618 UPGRADES	0.00	0.00
G740 PRESENTATION REFUND	0.00	0.00
G741 IMPROVEMENTS REFUND	0.00	0.00
G742 ENTERTAINMENT REFUND	0.00	0.00
G743 MESS GUEST REFUND	0.00	0.00
G744 SILVER REFUND	0.00	0.00
G749 EXPENDITURE (SHADOW COD)	0.00	336.70
	5,963.04	29,929.58
<u>Governance Costs</u>		
G751 INSURANCE	1,230.68	1,415.68
G752 VAT ADJUST	0.00	0.00
	1,230.68	1,415.68
<u>Grants and Donations</u>		
G770 DONATIONS	100.00	100.00
G771 FLOWERS	0.00	0.00
G772 PRESENTATIONS	19.00	144.00
G773 GRANT	0.00	0.00
	119.00	244.00

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Income and Expenditure - Detailed - March 2021

Page 4 of 13

Printed: 31/03/2021

MABI

OFFICERS MESS

Other Costs	<u>Turnover this month</u>	<u>Turnover year to date</u>
Non Primary Trading Costs	0.00	0.00
G800 NEWSPAPERS	0.00	886.50
G801 STAFF COSTS	0.00	0.00
G804 MESS GUEST	0.00	0.00
G805 PRS/PPL	0.00	439.26
G806 TV LICENCE	0.00	157.50
G807 BAR LOSS	0.00	0.00
G808 STOCK WRITE OFF	0.00	266.73
G809 SAGE	0.00	0.00
G810 FRAMING	0.00	0.00
G811 POSAC DOWN	251.09	3,910.42
G812 CAPITAL PROPERTY	0.00	0.00
G814 CLEANING MATERIAL	0.00	0.00
G816 CLOSED OFF	0.00	0.00
G817 PROPERTY DEPRECIATION	0.00	0.00
	251.09	5,660.41
Internal Transfers Out		
G900 TRANSFER OUT	0.00	0.00
G901 CO DINING ROOM PROJECT	0.00	0.00
	0.00	0.00
Unrealised Losses on Investments		
	0.00	0.00
GPF Total Expenditure	7,639.77	37,513.55
GPF Income Over Expenditure	-1,377.11	16,184.43

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Income and Expenditure - Detailed - March 2021

Page 5 of 13
 Printed: 31/03/2021
 OFFICERS MESS

MABI

	Turnover this month	Turnover year to date
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	0.00
T002 TRADING STOCK PURCHASES/	1,408.40	12,179.20
T003 CLOSING TRADING STOCKS	1,270.38	1,270.38
T004 WRITE OFF	0.00	-126.33
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
<u>Trading Income</u>		
T008 SALES	1,259.25	15,072.98
Income Over Expenditure	-1,419.53	1,749.73
<u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
Income Over Expenditure	0.00	0.00

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Income and Expenditure - Detailed - March 2021

Page 6 of 13

Printed: 31/03/2021
OFFICERS MESS

MABI

	Turnover this month	Turnover year to date
Restricted Funds Analysis		
Income		
Voluntary Income		
R001 ENTERTAINMENTS FUND	0.00	-20.00
R002 MESS GUESTS	0.00	-0.50
R003 GARDEN & IMPROVEMENTS	0.00	-1.00
R004 PRESENTATION FUND	666.00	928.00
R005 SILVER FUND	0.00	-0.20
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	167.59
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	666.00	1,073.89
Activities for Generating Funds		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	0.00
Investment Income		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	13.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	13.00
Income Resources from Charitable Activiti		
R001 ENTERTAINMENTS FUND	0.00	16,740.00
R002 MESS GUESTS	0.00	420.00
R003 GARDEN & IMPROVEMENTS	0.00	1,006.09
R004 PRESENTATION FUND	0.00	4,200.00
R005 SILVER FUND	0.00	168.00
R006 BIANNUAL FUNCTIONS	0.00	10,000.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00

Paxton+

Income and Expenditure - Detailed - March 2021

Page 7 of 13
 Printed: 31/03/2021
 OFFICERS MESS

MAB1

	<u>Turnover this month</u>	<u>Turnover year to date</u>
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	32,534.09
<u>Other Incoming Resources</u>		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIENNIAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	0.00
Total Income excluding transfers	666.00	33,620.98

Paxton+

Income and Expenditure - Detailed - March 2021

Page 8 of 13

Printed: 31/03/2021
OFFICERS MESS

MABI

	Turnover this month	Turnover year to date
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	0.00
<u>Costs of Generating Funds</u>		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	0.00
<u>Charitable Activities</u>		
R001 ENTERTAINMENTS FUND	-2,940.00	-11,250.47
R002 MESS GUESTS	-76.00	-366.90
R003 GARDEN & IMPROVEMENTS	-152.00	568.00
R004 PRESENTATION FUND	-490.00	-927.40
R005 SILVER FUND	-30.40	-146.40
R006 BIANNUAL FUNCTIONS	0.00	9,754.09
R007 MOOREPAY FEES	0.00	150.48
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	-3,688.40	-2,218.60
<u>Governance Costs</u>		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00

Paxton+

Income and Expenditure - Detailed - March 2021

Page 9 of 13

Printed: 31/03/2021

MAB1

OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Grants and Donations	0.00	0.00
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	1,332.00	3,294.70
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	1,332.00	3,294.70
Other Costs		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	1.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	0.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	0.00
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	1.00
Total Expenditure excluding transfers	-2,356.40	1,077.10
Internal Transfers		
R001 ENTERTAINMENTS FUND	0.00	0.00
R002 MESS GUESTS	0.00	0.00
R003 GARDEN & IMPROVEMENTS	0.00	0.00
R004 PRESENTATION FUND	0.00	10.00
R005 SILVER FUND	0.00	0.00
R006 BIANNUAL FUNCTIONS	0.00	0.00
R007 MOOREPAY FEES	0.00	30.11
R008 CLOSED	0.00	0.00
R009 CLOSED	0.00	0.00
R010 CLOSED	0.00	0.00
R011 CLOSED	0.00	0.00
	0.00	40.11
Restricted funds Income Over Expenditure	3,022.40	32,503.77

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Income and Expenditure - Detailed - March 2021

Page 10 of 13

Printed: 31/03/2021

MAB1

OFFICERS MESS

	<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

Paxton+

Income and Expenditure - Detailed - March 2021

Page 11 of 13
 Printed: 31/03/2021
 OFFICERS MESS

MABI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
Investment Management Costs		
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
	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

Paxton+

Income and Expenditure - Detailed - March 2021

Page 12 of 13
Printed: 31/03/2021
OFFICERS MESS

MABI

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

Voluntary Income		

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

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

Paxton+

Income and Expenditure - Detailed - March 2021

Page 13 of 13
Printed: 31/03/2021
OFFICERS MESS

MABI

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		
<u>Investment Management Costs</u>		
Costs of Generating Funds	0.00	0.00
<u>Charitable Activities</u>	0.00	0.00
<u>Governance Costs</u>	0.00	0.00
<u>Grants and Donations</u>	0.00	0.00
<u>Other Costs</u>	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Total Expenditure excluding transfers	0.00	0.00
<u>Internal Transfers</u>		
	<u>0.00</u>	<u>0.00</u>
Endowment funds Income Over Expenditu	<u>0.00</u>	<u>0.00</u>

March 2021

GPF Analysis	Turnover this month	Turnover year to date
Income		
<u>Voluntary Income</u>		
G001 DONATIONS	0.00	53.22
G049 INCOME (SHADOW CODE)	0.00	0.00
	0.00	53.22
<u>Activities for Generating Funds</u>		
G050 WASHING MACHINE SHARE	0.00	0.00
	0.00	0.00
<u>Investment Income</u>		
G125 BANK INTEREST	1.15	35.99
G126 BANK CREDITS	0.00	0.00
	1.15	35.99
<u>Income Resources from Charitable Activities</u>		
<u>Trading Income</u>		
G150 FACILITIES CHARGE INCOME	1,259.25	15,072.98
G151 SUBSCRIPTIONS	36.00	420.00
G152 FUNCTIONS INCOME	1,850.76	18,551.59
G153 FUNCTIONS INCOME	25.42	216.07
G154 MESSING PAYD	25.42	305.04
G155 HONORARY SUBS	1,198.75	5,454.32
G156 ACCOMMODATION	0.00	0.00
G158 MAINTENANCE	339.96	12,212.55
G159 INSURANCE PREMIUM	110.27	0.00
G160 FUNCTION MESSING	1,415.68	185.00
G161 MESS BILL CREDITS	0.00	0.00
G162 SAGE INCOME	0.00	0.00
G163 INCOME FROM MESS BILLS	0.00	0.00
G164 INCREDIT FUNCTIONS	0.00	0.00
G299 INCOME RESOURCES	0.00	0.00
	6,261.51	52,417.55
<u>Other Income</u>		
<u>Non Primary Purpose Trading Income</u>		
G300 ADDITIONAL TAKINGS	0.00	0.00
G301 PROPERTY INCREASE	0.00	0.00
	0.00	0.00
<u>Internal Transfers In</u>		
G400 TRANSFER IN	0.00	0.00
G401 PRESENTATION BALANCE	0.00	0.00
G402 POSAC UP	0.00	1,191.22
G403 CHRISTMAS BALL SURPLUS	0.00	0.00
G404 SUMMER BALL SURPLUS	0.00	0.00
G405 IMPROVEMENTS	0.00	0.00
	0.00	1,191.22

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Gains on Revaluation of Fixed Assets -----	0.00	0.00
Unrealised Gains on Investment Assets -----	0.00	0.00
GPF Total Income	<u>6,262.66</u>	<u>53,697.98</u>

	Turnover this month	Turnover year to date
<u>Expenditure</u>		
<u>Investment Management Costs</u>		
G500 MOOREPAY CHARGES	75.96	263.88
G501 FACILITIES CHARGE EXPENSE	0.00	0.00
	75.96	263.88
<u>Costs of Generating Funds</u>		
	0.00	0.00
<u>Charitable Activities</u>		
Trading Costs	2,678.78	13,323.25
G600 FUNCTION VARIOUS	0.00	10,000.00
G601 SUBSCRIPTIONS REFUND	0.00	0.00
G602 FUNCTION - COLLINS CUP DIN	0.00	0.00
G603 MAINTENANCE	132.26	157.25
G604 MESS BILL REFUNDS	0.00	0.00
G605 MESSING PAYD	3,102.72	3,163.61
G606 MESS BILL WRITE-OFFS	0.00	131.77
G607 EXPENDIBLE PROPERTY	0.00	0.00
G608 CLOCK TOWER FUND	0.00	0.00
G609 SULTAN FUND	0.00	0.00
G610 PROPERTY REPAIRS	0.00	2,745.00
G611 CHRISTMAS DECORATIONS	0.00	0.00
G612 BANK CHARGES	0.00	0.00
G613 MESSING	49.28	0.00
G614 SUMMERBALL	0.00	0.00
G615 FACILITIES REFUND	0.00	72.00
G616 CHRISTMAS BALL	0.00	0.00
G617 FUNCTION EX PENTAD	0.00	0.00
G618 UPGRADES	0.00	0.00
G740 PRESENTATION REFUND	0.00	0.00
G741 IMPROVEMENTS REFUND	0.00	0.00
G742 ENTERTAINMENT REFUND	0.00	0.00
G743 MESS GUEST REFUND	0.00	0.00
G744 SILVER REFUND	0.00	0.00
G749 EXPENDITURE (SHADOW COD)	0.00	336.70
	5,963.04	29,929.58
<u>Governance Costs</u>		
G751 INSURANCE	1,230.68	1,415.68
G752 VAT ADJUST	0.00	0.00
	1,230.68	1,415.68
<u>Grants and Donations</u>		
G770 DONATIONS	100.00	100.00
G771 FLOWERS	0.00	0.00
G772 PRESENTATIONS	19.00	144.00
G773 GRANT	0.00	0.00
	119.00	244.00

Paxton+

Income and Expenditure - R/D/E Consolidated - March 2021

Page 4 of 8

MABI

Printed: 31/03/2021
OFFICERS MESS

Other Costs	Turnover this month	Turnover year to date
<u>Non Primary Trading Costs</u>		
G800 NEWSPAPERS	0.00	0.00
G801 STAFF COSTS	0.00	886.50
G804 MESS GUEST	0.00	0.00
G805 PRS/PPL	0.00	0.00
G806 TV LICENCE	0.00	439.26
G807 BAR LOSS	0.00	157.50
G808 STOCK WRITE OFF	0.00	0.00
G809 SAGE	0.00	266.73
G810 FRAMING	0.00	0.00
G811 POSAC DOWN	251.09	1,910.42
G812 CAPITAL PROPERTY	0.00	0.00
G814 CLEANING MATERIAL	0.00	0.00
G816 CLOSED OFF	0.00	0.00
G817 PROPERTY DEPRECIATION	0.00	0.00
	251.09	5,660.41
<u>Internal Transfers Out</u>		
G900 TRANSFER OUT	0.00	0.00
G901 CO DINING ROOM PROJECT	0.00	0.00
	0.00	0.00
<u>Unrealised Losses on Investments</u>		
	0.00	0.00
GPF Total Expenditure	7,639.77	37,513.55
GPF Income Over Expenditure	-1,377.11	16,184.43

Paxton+

Income and Expenditure - R/D/E Consolidated - March 2021

Page 5 of 8

MAB1

Printed: 31/03/2021
OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Trading Account Analysis</u>		
<u>Trading Expenditure</u>		
T001 OPENING TRADING STOCKS	0.00	0.00
T002 TRADING STOCK PURCHASES/1	1,408.40	12,179.20
T003 CLOSING TRADING STOCKS	1,270.38	1,270.38
T004 WRITE OFF	0.00	-126.33
T005 MESS GUESTS	0.00	0.00
T006 TRADING COST ITEMS	0.00	0.00
T007 TRADING EXPENSES	0.00	0.00
<u>Trading Income</u>	-----	-----
T008 SALES	1,259.25	15,072.98
<u>Income Over Expenditure</u>	-1,419.53	1,749.73
 <u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
<u>Income Over Expenditure</u>	0.00	0.00

Paxton+

Income and Expenditure - R/D/E Consolidated - March 2021

Page 6 of 8

MABI

Printed: 31/03/2021
OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Funds Analysis		
Income		
Voluntary Income	666.00	1,073.89
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	13.00
Income Resources from Charitable Activities	0.00	12,534.09
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	666.00	33,620.98
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	-3,688.40	-2,218.60
Governance Costs	0.00	0.00
Grants and Donations	1,332.00	3,294.70
Other Costs	0.00	0.00
Total Expenditure excluding transfers	-2,356.40	1,076.10
Internal Transfers	0.00	40.11
Restricted funds Income Over Expenditure	3,022.40	32,504.77

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>Designated Funds Analysis:</u>		
<u>Income</u>		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activities	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00
<u>Expenditure</u>		
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 Expenditure	0.00	0.00

Paxton+ Non Primary Trading Income and Expenditure - March 2021		Page 1 of 1	
MABI		Printed: 31/03/2021	
March 2021		OFFICERS MESS	
		Turnover this month	Turnover year to date
<u>COST OF GOODS SOLD</u>			
(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
<u>INCOME FROM SALES</u>			
INCOME FROM SALES	(D)	0.00	0.00
<u>SURPLUS</u>			
Income from sales (Total from D)			
Deduct cost of goods sold (Total from C)			
SURPLUS	(E)	0.00	0.00
Gross profit is therefore:			
$\frac{E \times 100}{C}$	%	100 %	100 %
NET SURPLUS (F)			
		0.00	0.00
Total Percentage is therefore:			
$\frac{F \times 100}{C}$	%	100 %	100 %

Paxton+

Income and Expenditure - All Consolidated - March 2021

Page 1 of 4

MABI

Printed: 31/03/2021
OFFICERS MESS

March 2021

GPF Analysis	<u>Turnover this month</u>	<u>Turnover year to date</u>
Income		
Voluntary Income	0.00	53.22
Activities for Generating Funds	0.00	0.00
Investment Income	1.15	35.99
Income Resources from Charitable Activiti	6,261.51	52,417.55
Other Income	0.00	0.00
Total Income excluding transfers	6,262.66	52,506.76
Expenditure		
Investment Management Costs	75.96	263.88
Costs of Generating Funds	0.00	0.00
Charitable Activities	5,963.04	29,929.58
Governance Costs	1,230.68	1,415.68
Grants and Donations	119.00	244.00
Other Costs	251.09	5,660.41
Total Expenditure excluding transfers	7,639.77	37,513.55
Internal Transfers	0.00	-1,191.22
Gains on revaluation of fixed assets	0.00	0.00
Unrealised gains/losses on investment asse	0.00	0.00
GPF Income Over Expenditure	-1,377.11	16,184.43

Paxton+

Income and Expenditure - All Consolidated - March 2021

Page 2 of 4

MABI

Printed: 31/03/2021
OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Restricted Fund Analysis		
Income		
Voluntary Income	666.00	1,073.89
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	13.00
Income Resources from Charitable Activities	0.00	32,534.09
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	666.00	33,620.98
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	-3,688.40	-2,218.60
Governance Costs	0.00	0.00
Grants and Donations	1,332.00	3,294.70
Other Costs	0.00	0.00
Total Expenditure excluding transfers	-2,356.40	1,076.10
Internal Transfers	0.00	40.11
Restricted funds Income Over Expenditure	3,022.40	32,504.77

Paxton+

Income and Expenditure - All Consolidated - March 2021

Page 3 of 4

MAB1

Printed: 31/03/2021
OFFICERS MESS

	<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
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

Paxton+

Income and Expenditure - All Consolidated - March 2021

Page 4 of 4

MABI

Printed: 31/03/2021
OFFICERS MESS

	<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 Activities	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 Expenditure	0.00	0.00

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 annual report and accounts.

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 13.

g. Fixed Asset Investment. 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) on page 2.

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	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
N/A	N/A	0	0.00
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
N/A	0	0.00
Total	0	0.00

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	334,920.00	0.00	334,920.00
Purchases	0.00	0.00	0.00
Sales & W/Os	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00
Balance c/f	334,920.00	0.00	334,920.00

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	0.00
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End

	GPF/ Unrestricted Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised stock exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached	31-Mar-21	17,788.90
		0.00
	Total	17,788.90

* 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	31-Mar-21	447.00
	Total	447.00

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

Paxton+

MABI

All supplier names
Effective date up to 31/03/2021

Creditors List By Effective Date

Page 1 of 1
Printed: 31/03/2021
OFFICERS MESS

Supplier	CR Limit	Total	03/21	02/21	01/21	12/20	11/20	10/20 +	Unallocated
BOOKER CASH & CARRY	NONE	447.00	447.00	0.00	0.00	0.00	0.00	0.00	0.00
BOOKER									

Totals

447.00	447.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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8. Paid Employees

	This year £
Gross wages paid	0.00
Employer's National Insurance paid	0.00
Pension Contributions paid	0.00
Total staff costs	0.00

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

	This year £
Costs of generating funds	0.00
Charitable activities	0.00
Other	0.00
Total	0.00

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

9. Governance Costs

	This year £
Audit or independent examination fee	0.00

10. Restricted/Endowment Funds

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

FUND RETURN SUMMARY ATTACHED

See Attached SOFA

Although there is now no requirement to submit "Restricted Funds Analysis" sheets to SPS Branch there is an analysis sheet at the "Restricted" Tab which is required to be populated in order that the SOFA captures the information with regard to all "Restricted" Funds.

Copied from the Read me First tab, Para 8b.

1. Net transfers out and net losses are to be entered as negative figures.

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
R001 ENTERTAINMENT FUND	To provide entertainment throughout the year and to enhance functions.
R002 MESS GUESTS	To cover cost of hosting Mess Guests.
R003 GARDEN & IMPROVEMENTS	For improvements to the mess and gardens for comfort and aesthetic appeal.
R004 PRESENTATION FUND	For Presentation to mess members on leaving the mess.
R005 SILVER FUND	For the maintenance of mess silver.
R006 BIENNIAL FUNCTIONS	Only used for Summer and Christmas Ball.

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:

N/A

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.

Additional comments:

The level of Debt is currently £17,788.90, of which there are 21 Debtors in excess of £200, which equates to £9,553.19 (54%) of the total debt. These Debtors have been chased through Regimental 2ICs.

The Officers Mess (OM) Debtors amount is an unrealistic view of the actual level of debt within the OM. This is due to the Regimental Accountant (RA) producing mess bills the day before the end of the month but not collecting them until 6th of the following month. This then shows every OM member as a debtor and inflates the overall debt of the Mess. Moving forward the RA will not produce bills until the 1st of the month so that the end of month Debtors list and overall level of debt is a true, and more accurate reflection, of the state of the account. This also assist in earlier identification of those Debtors not paying on a monthly basis.

The Fund continues to support the needs and requirements of the Officers Mess members.

It is noted that there has been no movement on the Property value within the Mess. The property reflects no Capital Property in excess of £500. Due to COVID-19 Government restrictions and the Garrison policy in relation to visitors on camp, no formal valuation of the Property has been conducted. It is expected that once full restrictions are lifted a formal valuation of the property will be conducted to ensure our property is valued and insured accordingly. Further findings in relation to the Property were as follows:

- **Mess Property Muster update** Physically checks conducted end of Feb 21 by myself and 2 YOs. Property book to be updated.
- **Main observation** - Number items have been moved room locations. **Missing/misplaced** - 13 items to locate. Still in reconciliation phase.
- **Returned loan item to [REDACTED] Museum**; 1 x Clipper statue and two Perangs.
- **Damage property** - 2 x metal statue with broken heads, 3ft stone statue broken in half and a damaged vintage chair - requested repairer thru Fiona.
- **Valuers for Mess artefacts** - Fiona has provided me three possible valuers:
 - o <https://www.lesmartinmilitaria.co.uk/> - has helped with [REDACTED] artefacts. Live some distance away. Fiona recommends.
 - o www.edwardfraser.com - He is an ex QDG officer who is well known in the military and is responsible for many commissions within HM Forces.
 - o www.katebliss.com - She is often on TV - antique programmes like Antiques Roadshow. Works locally, Fiona recommends at first if Les Martin is unable due to distance.

With c.1,000 items of Mess Property the check of Mess Property is time consuming which is hindered by regular moving of property without informing the Property Member.

Signature



Date: 29 April 2021

Name

[REDACTED]

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

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	For the good and benefit of [REDACTED] Garrison Officers and to facilitate functions and events through subscriptions from mess members.
Summary of main achievements of the Charity during the year	A number of successful functions provided through the year, maintaining moral for all [REDACTED] Garrison Officers.

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

Financial Review	See attached balance sheet.
------------------	-----------------------------

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	Not applicable.
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Investments selection policy and performance of those investments	Not applicable.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Lt Col [REDACTED]
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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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities. <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale*</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
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*delete as appropriate.

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 ~~not~~ been actioned (list those observations outstanding), a summary of which are:
 - (1) Officer's Mess is now registered with the Charities Commission, Registration Number is 1130112.
 - (2) Acknowledge observation ref previous comments, hence now responding on current audit period.
 - (3) Acknowledge. Due to COVID-19 restrictions it has been unable to complete a formal valuation of the property to ensure correct appreciation/depreciation accordingly. The property within the mess is high in the number of items and complexity of valuing the property.
 - (4) All relevant licences are now held by the mess.
 - (5) Debtors have been commented upon by the Fund Manager.

Management:

- b. The Officer's Mess Fund continues to provide the level of funding for the Officers Mess. It was agreed for a 3-month refund of Entertainment charges to Mess Members due to COVID-19 Government restrictions.
- c. **Fund Manager's Monthly Checks.** The Fund Manager engages with the Regt Acct and ensures their monthly checks are carried out on a monthly basis.
- d. **Stock Checks.** The procedure for incorrect POSACs has been identified above and must be changed. Currently the Mess GPF is taking the hit, more than that of the Trading account, thus reflecting an incorrect percentage profit.
- e. **Property Checks.** 2 x Property Member checks have been conducted during 2020/21, in compliance with SFRs, Ch 3, Annex C, Ser 2. It is acknowledged that no formal depreciation/appreciation has occurred, this is due to the level of items within Capital Property now at zero balance no longer being depreciated and that a formal valuation has not taken place. Once

the COVID-19 Government restrictions are lifted as well as the Garrison Visitors Policy, a formal valuation will be conducted to ensure value & insurance is at the correct level.

f. **Write Offs.** Nothing further to add that the MT has not already raised.

g. **Excess of Income over Expenditure.** The excess of income (£14,434.70) reflects the lack of expenditure during 2020/21. Plans are already being made of social activities and expenditure of funds as not to increase holdings and members not benefitting from the Mess.

h. **Investments.** No investments are held by the Officer's Mess Fund.

i. **Restricted Funds.** Restricted Funds are minimal within the Fund and are relevant to the needs of the Fund. Entertainments (R001) is high at £41,607.71 and reflects no cohesive events over the last 18 months. There will be a need for the new Presentations Member to ensure the Presentation Fund balances with current Mess Membership and is accurately tracked.

j. **GPF Analysis.** No comments in relation to the GPF codes and use.

k. **Trading Account.** The use of POSAC Up and Down direct from GPF must cease and be looked at in detail.

l. **Debtors:**

(1) Debtors continue to be an issue with the Garrison Mess, controls are applied as much as we can physically do for the Fund at this stage. It is evident that since the change of Treasurer there has been an active reduction of legacy debt, which has been compounded by the previous Regt Acct, Direct Debit mandate issues and members leaving without clearing.

(2) There is an excessive CREDIT balance against S94, this reflects a CS living in SLA paying direct to the Regt Acct for accn charges, these must be paid to the FSA once correct invoicing can be raised by the Mess Manager.

m. **Creditors.** Current balance only came onto the account in Mar 21.

Date: 26th
April 2021

Signature



Name

Maj. [redacted]

Appointment

Internal Auditor / 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. My 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 those 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 SPS 160X _____

NFA

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 – Central Bank

- 1. The operation and structure of the Charity is understood.
- 2. The unit has not yet conducted its annual assurance due to COVID-19 travel restrictions and so the report has not been referred to in the compilation of this report. A sample of accounts will be conducted once visits have resumed.
- 3. I have examined the PAXTON/AB 397 balances at the end of the audit period.
- 4. The final accounts and report from the 2020 G1A Self-Assessment Question set have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities the charities operates.
- 5. The Fund operates on an accrual’s basis conforming with s.42(1).
- 6. The accounting policies are consistent in application and appropriate to the activities of the Charity. There has been no event that has had an adverse impact on the worth of the charity subsequent to this report. No restricted funds are overspent.
- 8. The FM and IA are to note:
 - a. The comments of the Fund Manager, Managing Trustee and Auditor are noted.
 - b. There has been a marked improvement in the management of the fund from FY 19/20 and it is obvious from the comments that the funds are well managed.
- 9. There have been no deliberate acts of misconduct in the administration of the charity.

Independent Examiner’s Signature

Jemma H

Name

Jemma H

Date: 12/05/21

Appointment SO2 SPS 160X

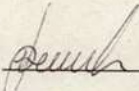
Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

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 – Officers’ Mess

1. I have reviewed the Fund’s income over the last three audit periods and it’s genuine income has not exceeded £250k in any of these years: FY 18/19 £169,777.03, FY 19/20 141,789.59 and FY 20/21 £86,127.74.
2. The operation and structure of the Charity is understood.
3. The unit has not yet conducted its annual assurance due to COVID-19 travel restrictions and so the report has not been referred to in the compilation of this report. A sample of accounts will be conducted once visits have resumed.
4. I have examined the PAXTON/AB 397 balances at the end of the audit period.
5. The final accounts and report from the 2020 GIA Self-Assessment Question set have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities the charities operates.
6. The Fund operates on an accrual’s basis conforming with s.42(1).
7. The accounting policies are consistent in application and appropriate to the activities of the Charity.
8. There has been no event that has had an adverse impact on the worth of the charity subsequent to this report. No restricted funds are overspent.
9. The FM and IA are to note:
 - a. The comments of the Fund Manager, Managing Trustee and Auditor are noted.
 - b. Debtors within the Fund are significant at 9.8% of total current assets and there are a number of debts in excess of three months as well as unallocated debts. The comments of the fund officials are noted.
 - c. The I&E restricted fund voluntary income section includes (-) figures for R001, R002, R003 and R005. In the restricted fund expenditure, charitable activities R001, R002, R004 and R005 also have (-) figures. This suggests mis bookings have occurred.
 - d. There has been a marked improvement in the management of the fund from FY 19/20 and improvements to the POSAC process in FY 21/22 will further this progress.
10. There have been no deliberate acts of misconduct in the administration of the charity.

Independent Examiner’s Signature 

Name Mr. Wise

Date: 12/05/21

Appointment SO2 SPS 160X

Debtors List By Effective Date

Paxton+
MABI

Mess Member	CR Limit	Total	03/21	02/21	01/21	12/20	11/20	10/20 ± Unallocated	
			Totals						
		17,788.90	8,041.19	2,038.08	3,353.15	3.08	733.29	5,216.03	
								1,595.92	