

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

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MAB1

OFFICERS MESS

	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

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MAB1

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OFFICERS MESS

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

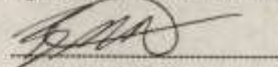
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OFFICERS MESS

MAB1

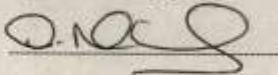
End of last year		Balance
	Funds Analysis	
	Designated Funds	
0.00		0.00
	Restricted Funds	
13,637.24	ENTERTAINMENTS FUND	41,607.71
387.04	MESS GUESTS	1,172.44
4,138.95	GARDEN & IMPROVEMENTS	4,576.04
18,807.75	PRESENTATION FUND	21,558.45
3,501.79	SILVER FUND	3,815.99
0.00	BIANNUAL FUNCTIONS	245.91
0.00	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
	Endowment Funds	
0.00		0.00
	Trading and General Purpose Funds	
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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End of last year	Date <u>5 May 21</u>	Balance
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Income & Expenditure - March 2021

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 OFFICERS MESS

MAB1

March 2021

	Turnover this month	Turnover year to date
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 %
$\frac{E \times 100}{C} \quad \%$		
TRADING EXPENSES	0.00	0.00
NET SURPLUS (F)	-1,419.53	1,749.73
Total Percentage is therefore:	-52.99 %	13.13 %
$\frac{F \times 100}{C} \quad \%$		

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Income and Expenditure - Detailed - March 2021

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MAB1

OFFICERS MESS

March 2021

	<u>Turnover this month</u>		<u>Turnover year to date</u>	
GPF Analysis				
Income				
Voluntary Income				
G001 DONATIONS	0.00		53.22	
G049 INCOME (SHADOW CODE)	0.00		0.00	
		0.00		53.22
Activities for Generating Funds				
G050 WASHING MACHINE SHARE	0.00		0.00	
		0.00		0.00
Investment Income				
G125 BANK INTEREST	1.15		35.99	
G126 BANK CREDITS	0.00		0.00	
		1.15		35.99
Income Resources from Charitable Activities				
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
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	
		0.00		0.00
Internal Transfers In				
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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MAB1

OFFICERS MESS

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
G500 MOOREPAY CHARGES	75.96	263.88
G501 FACILITIES CHARGE EXPENSE	0.00	0.00
	75.96	263.88
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
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
Governance Costs		
G751 INSURANCE	1,230.68	1,415.68
G752 VAT ADJUST	0.00	0.00
	1,230.68	1,415.68
Grants and Donations		
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

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OFFICERS MESS

	Turnover this month	Turnover year to date
Other Costs		
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

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MAB1

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OFFICERS MESS

	Turnover this month	Turnover year to date
Trading Account Analysis		
Trading Expenditure		
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
Trading Income		
T008 SALES	1,259.25	15,072.98
Income Over Expenditure	-1,419.53	1,749.73
Non Primary Purpose Trading Analysis		
Trading Expenditure		
Trading Income		
Income Over Expenditure	0.00	0.00

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Income and Expenditure - Detailed - March 2021

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OFFICERS MESS

	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 BIENNIAL 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 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
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	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 Activities		
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 BIENNIAL 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

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Income and Expenditure - Detailed - March 2021

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OFFICERS MESS

	<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
Other Incoming Resources		
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

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Income and Expenditure - Detailed - March 2021

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OFFICERS MESS

	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 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
<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 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
<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 BIENNIAL 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 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

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Income and Expenditure - Detailed - March 2021

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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 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
	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 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	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 BIENNIAL 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

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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

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Income and Expenditure - Detailed - March 2021

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MABI

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	<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

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Income and Expenditure - Detailed - March 2021

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	<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

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Income and Expenditure - Detailed - March 2021

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	<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

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

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MABI

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March 2021

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

Voluntary Income				

G001 DONATIONS	0.00		53.22	
G049 INCOME (SHADOW CODE)	0.00		0.00	
		0.00		53.22
Activities for Generating Funds				

G050 WASHING MACHINE SHARE	0.00		0.00	
		0.00		0.00
Investment Income				

G125 BANK INTEREST	1.15		35.99	
G126 BANK CREDITS	0.00		0.00	
		1.15		35.99
Income Resources from Charitable Activities				

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
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	
		0.00		0.00
Internal Transfers In				

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

Paxton+	Income and Expenditure - R/D/E Consolidated - March 2021		Page 2 of 8
MAB1	Printed: 31/03/2021		OFFICERS MESS
	<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	6,262.66	53,697.98	

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

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	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>		
<u>Trading Costs</u>	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 CODE)	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 - R/D/E Consolidated - March 2021

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Other Costs	Turnover this month	Turnover year to date
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	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
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 - R/D/E Consolidated - March 2021

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MAB1

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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	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>	<u>-1,419.53</u>	<u>1,749.73</u>
<u>Non Primary Purpose Trading Analysis</u>		
<u>Trading Expenditure</u>		
<u>Trading Income</u>		
<u>Income Over Expenditure</u>	<u>0.00</u>	<u>0.00</u>

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

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	<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

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

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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 2021

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MAB1

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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 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

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Non Primary Trading Income and Expenditure - March 2021

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MABI

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March 2021

	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:	100 %	100 %
$\frac{E \times 100}{C} \quad \%$		
<u>NET SURPLUS (F)</u>	0.00	0.00
Total Percentage is therefore:	100 %	100 %
$\frac{F \times 100}{C} \quad \%$		

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Income and Expenditure - All Consolidated - March 2021

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MAB1

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March 2021

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

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Income and Expenditure - All Consolidated - March 2021

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MABI

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	<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

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Income and Expenditure - All Consolidated - March 2021

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MAB1

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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 - All Consolidated - March 2021

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MAB1

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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 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 atYear 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

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).

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Creditors List By Effective Date

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All supplier names

Effective date up to 31/03/2021

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

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	BIANNUAL 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:
 - <https://www.lesmartinmilitaria.co.uk/> - has helped with [REDACTED] artefacts. Live some distance away. Fiona recommends.
 - 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.
 - 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



Name



Date: 29 April 2021

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.
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]
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.

Internal Auditor's/Audit Board Report

1. *I/We have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of *my/our internal audit.
2. *I/We certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below I am/we ~~are~~ *satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to *my/our observations *I am/we ~~are~~ satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. *I/We have stamped and signed the original books of account and the original records I/we have checked. All vouchers relating to this account period have been cancelled.
5. *I/We have made the following observations whilst carrying out the internal audit:
 - a. Previous observations *have ~~have not~~ been actioned (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:**

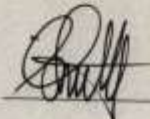
(1) Debtors continue to be an issue with the Garrison Mess, controls are applied as much as we can physically do for the Fund at this stage. It is evident that since the change of Treasurer there has been an active reduction of legacy debt, which has been compounded by the previous Regt Acct, Direct 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. [Name]

Appointment Internal Auditor / RAO

Comd/SO2 SPS - Independent Examiner's report on the Accounts, and CommentsRespective 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

21

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

Name

Date: 12/05/21

Appointment SO2 SPS 160X

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

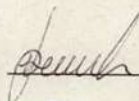
Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

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. [Name]

Date: 12/05/21

Appointment SO2 SPS 160X

Paxton+		Debtors List By Effective Date										Page 11 of 11
MABI												Printed: 31/03/2021
Mess Member		CR Limit	Total	01/21	02/21	01/21	12/20	11/20	10/20 ±	Unallocated		OFFICERS MESS
				Totals								
			17,788.90	8,041.19	2,038.08	3,353.15	3.08	733.29	5,216.03			1,595.92