

**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: **HEREFORD,**

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
From		to		Name	

Fund Manager(s) during the period:

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

Internal Auditor(s) during the period:

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

Statement of Financial Activities as at 31/03/2022

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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	

MAB1

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	-51,253.6
		-18,376.81	-34,561.24

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Trial Balance

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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	HONORARY 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	FACILITIES CHARGE EXPENSE	0.00	0.00
G600	FUNCTION VARIOUS	2,653.14	2,153.14

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Trial Balance

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MAB1

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

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Trial Balance

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 OFFICERS MESS

MAB1

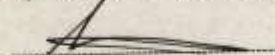
A/C Code	Name	Balance	Month Movement
G800	NEWSPAPERS	314.00	128.00
G801	STAFF COSTS	1,047.13	300.00
G804	MESS GUEST	0.00	0.00
G805	PRS/PPL	102.92	0.00
G806	TV LICENCE	318.00	0.00
G807	BAR LOSS	0.00	0.00
G808	STOCK WRITE OFF	275.15	168.20
G809	SAGE	0.00	0.00
G810	FRAMING	145.00	0.00
G811	POSAC DR	0.00	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/RTNS	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	8,111.45
		-105,623.82	-8,810.75
		18,376.81	-699.30
		0.00	

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

<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>	
41,607.71	ENTERTAINMENTS FUND	29,197.42
1,172.44	MESS GUESTS	2,048.94
4,576.04	GARDEN & IMPROVEMENTS	3,536.62
21,558.45	PRESENTATION FUND	25,469.50
3,815.99	SILVER FUND	4,170.19
245.91	BIANNUAL FUNCTIONS	0.00
0.00	MOOREPAY FEES	0.00
0.00	CO [REDACTED] FUND	392.06
0.00	CO [REDACTED] FUND	312.48
0.00	CO [REDACTED] FUND	1,000.00
0.00	CLOSED	0.00
0.00	POSAC	1,795.63
72,976.54		67,922.84
	<u>Endowment Funds</u>	
0.00		0.00
	<u>Trading and General Purpose Funds</u>	
1,749.73	Trading surplus	895.56
0.00	Non Primary Purpose trading surplus	0.00
14,434.70	General Purpose Fund surplus	(19,272.37)
16,184.43	Trading & GPF surplus	(18,376.81)
425,894.36	Balance at last balance sheet	442,078.79
442,078.79	Accumulated Trading & GPF	423,701.98
515,055.33	Grand total	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

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MAB1

OFFICERS MESS

End of last year

Balance

Date 23 MAY 2022

MAB1

March 2022

	Turnover this month	Turnover year to date
COST OF GOODS SOLD		
OPENING TRADING STOCKS	0.00	5,925.16
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 %
$E \times 100$ %		
C		
TRADING EXPENSES	41.34	124.76
NET SURPLUS (F)	1,008.34	895.56
Total Percentage is therefore:	-160.39 %	6.26 %
$F \times 100$ %		
C		

MAB1

March 2022

March 2022	Turnover this month		Turnover year to date	
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	2.03	0.00	14.94
Income Resources from Charitable Activiti				

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 HOUNORARY 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		0.00	
G161 MESS BILL CREDITS	0.00		131.95	
G162 SAGE INCOME	0.00		0.00	
G163 INCOME FROM MESS BILLS	0.00		0.00	
G164 INCREDIT FUNCTIONS	0.00		245.91	
G299 CHARITABLE ACT (R001-R299)	0.00	6,047.78	0.00	67,296.67
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	

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Income and Expenditure - Detailed - March 2022

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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

	Turnover this month	Turnover year to date	
Expenditure			
Investment Management Costs			
G500 MOOREPAY CHARGES	53.13	475.06	
G501 FACILITIES CHARGE EXPENSE	0.00	0.00	
	53.13	475.06	
Costs of Generating Funds			
	0.00	0.00	
Charitable Activities			
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	
Governance Costs			
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	
Grants and Donations			
G770 DONATIONS	300.00	300.00	
G771 FLOWERS	0.00	37.00	

	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
Other Costs			
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
Internal Transfers Out			
G900 TRANSFER OUT	0.00	3,000.00	
G901 CO DINING ROOM PROJECT	0.00	0.00	
	0.00		3,000.00
Unrealised Losses on Investments			
	0.00		0.00
GPF Total Expenditure	5,350.51		115,258.42
GPF Income Over Expenditure	699.30		-18,376.81

	Turnover this month	Turnover year to date
Trading Account Analysis		
Trading Expenditure		
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
Trading Income		
T008 SALES	421.00	15,330.86
Income Over Expenditure	1,008.34	895.56
Non Primary Purpose Trading Analysis		
Trading Expenditure		
Trading Income		
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	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	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	

	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

	Turnover this month	Turnover year to date
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 Incoming Resources	3,619.71	59,506.62
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	1,761.83	1,761.83
	1,761.83	1,761.83
Total Income excluding transfers	5,381.54	105,581.61

	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	
	0.00		10.50
Grants and Donations			
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	
	0.00		0.00
Other 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 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

MAB1

	Turnover this month	Turnover year to date
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

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 Expenditure	0.00	0.00

MAB1

	Turnover this month	Turnover year to date
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

MAB1

	Turnover this month	Turnover year to date
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
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditure	0.00	0.00

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	6,049.81	67,311.61
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	5,350.51	112,258.42
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	699.30	-18,376.81
	-----	-----

	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 Activities	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 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
Designated funds Income Over Expenditure	0.00	0.00

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

Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable 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 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	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.(j)). 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.

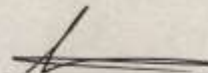
All investments held are investment assets in the UK unless otherwise stated.

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 £15,606.84, 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

Date: 28-Apr-2022

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

Managing Trustee's Annual Report and Comments:

Unit **MAB 1**

Address **HEREFORD**

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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Managing Trustee's Annual Report and Comments:Unit **MAB 1**Address [REDACTED] **HEREFORD,** [REDACTED]In Respect of the **OFFICERS' MESS** Fund/CharityCharity Commission/Regulator registered number **1130112**

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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:

- For the selection of investments for the charity.
- For determining the level of income reserves held, stating and explaining the level of reserves held.
- 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>
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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.

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 completed 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 completed 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

Date: 24 May 22

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

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.

OFFICIAL - SENSITIVE



ARMY

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

Prepared by

**MANAGEMENT ACCOUNTANCY
SERVICES (ARMY)**