

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022
FOR
SERGEANTS' MESS CTCRM**

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
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SERGEANTS' MESS CTCRM

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FOR THE YEAR ENDED 31 JANUARY 2022**

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SERGEANTS' MESS CTCRM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The fund exists for the collective benefit of the SNCOs Mess, to provide the appropriate facilities to enhance the military and individual skills of all mess members.

The objects of the fund are for 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.

Significant activities

The fund carries out these objects by:

Providing and assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown by providing and supporting social activities, sporting and adventure training activities and associated facilities. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining their teamwork; skills; fitness; confidence, character, spirit, attitude and morale. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the capability of the Royal Marines to undertake the roles demanded of it including the defence of the United Kingdom and its interests.

Income to the Charity is derived from subscriptions, various grants, rebates, surpluses from the bar and occasional donations. This income is sufficient to meet the demands of the various activities and assist the organisation to carry out the individual and/or group activities to assist in team building. This has been demonstrated by the many varied grants to groups and individuals to pursue activities and in doing so have enhanced military efficiency, improved moral and enhanced the general welfare of the beneficiaries of the fund.

In making those grants the management has considered the impact on the fund/account and where necessary has designated the amounts shown in the accounts to be carried over to the following year which represent the amounts allocated but not yet spent.

The activities of the charity in the form of social and occasional sporting events are accounted for by means of designated and restricted funds. The management find that by using these funds to analyse the income and expenditure, it can control the various projects with more ease for current and future charitable objects.

Public benefit

In accordance with the requirements of the Charities Act 2011 and the associated Charities (Accounts and Reports) Regulations 2008, the trustee confirms that he has complied with his duties to have due regard to the guidance on public benefit as published by the Charity Commission, in exercising his powers and duties in the year under review.

Grantmaking

The policy of the Trustee is to manage the Fund's affairs with prudence taking into consideration the long term as well as a short term view of the fund, whilst expending the income in accordance with the purpose laid down in the Fund's Charter. Grants to groups and individuals are made within the bounds of the charter.

Fund meetings are held monthly when it is practically possible where the management committee will consider bids and applications to the fund. Any bids falling outside the bounds of the charter are not normally approved unless they are within the spirit of the aim of the fund charter.

SERGEANTS' MESS CTCRM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

FINANCIAL REVIEW

Financial position

There has been a steady income and expenditure flow within the accounting period. Income and expenditure increased in 2022 as Covid-19 restrictions eased, allowing for some events to happen. The fund continues to operate as a going concern with sufficient funds available for the day to day and future activities.

The Trustee is generally satisfied with the performance of the fund over the last accounting period despite the challenges created by the pandemic and considers that expenditure has been within the charter of the fund.

Investment policy and objectives

The Trustee has the power to invest in such assets as he sees fit within the restrictions of the Investment policy laid down in Service Fund Regulations Chapter 8. The Trustee's aim is to invest all funds surplus to immediate requirements in interest bearing accounts to maximise the returns.

Reserves policy

The Trustee's policy is to maintain a sufficient level of reserves to provide a stable base for the Charity's continuing activities. General reserves are normally only maintained at a level which is sufficient to meet the running costs of the Charity and to make grants in accordance with the Charity's objectives on a regular basis.

The Trustee considers that the level of free reserves to be maintained is £20,000 for working capital requirement and contingency for unexpected costs ie repairs.

At 31 January 2022 the charity has free reserves of £49,019. This has been calculated as follows:

	£
Unrestricted funds per balance sheet	80,553
Less designated funds for scheduled events and known financial obligations	(30,854)
Less functional tangible fixed assets	(680)
TOTAL	<u>49,019</u>

This shows that the charity had free reserves in excess of its policy of £29,019 at 31 January 2022. The Trustee is considering ways to effectively bring the level of free reserves back in line with the stated policy.

FUTURE PLANS

The charitable objectives for the forthcoming year are to:

- Provide the appropriate amenity facilities for the members of the Sergeants Mess.
- Make appropriate grants and to maintain and enhance the performance of the personnel within the organisation.
- Carry out refurbishment and improvement to the Mess for the betterment of its members and guests.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Charter, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Commanding Officer of CTCRM is the sole Managing Trustee in line with current service regulations. The Trustee is therefore selected by appointment from within the Royal Marines and will generally change at regular intervals.

Decision making

The Trustee has delegated the day to day running of the account to nominated representatives from within the unit organisation. Committee meetings are held on a frequent basis and have been structured to provide a wide representation of members to represent the best interests of the Charity. However, all decisions are minuted and approved by the Trustee as laid down within the charter.

SERGEANTS' MESS CTCRM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are inducted by appointment and will have received training in account management in accordance with Service Fund Regulations and whose duties are laid down in Queens Regulations.

Risk management

The management have considered the major risks to which the charity is exposed. These risks have been reviewed and the management have established systems and procedures to manage them. The Trustee considers by reviewing the accounts monthly, the management are able to manage and review the income over expenditure.

The Trustee's view is that a good level of reserves and the low administrative costs of the charity mean that its exposure to risk is very limited. The Trustee, as a matter of principle, does not accept any obligations on behalf of the Charity without having the funds immediately available to meet those obligations.

The internal checks and controls governed by Service regulations ensure that regular and random checks are applied to the Charity to safeguard its assets and grant making policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130224

Principal address

Commando Training Centre Royal Marines
Lymptstone
Exmouth
Devon
EX8 5AR

Trustees

Lt Col C D R Samuel

Independent Examiner

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Bankers

Barclays Bank plc
Exmouth
Devon

Approved by order of the board of trustees on 1 June 2022 and signed on its behalf by:

Lt Col C D R Samuel - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SERGEANTS' MESS CTCRM

Independent examiner's report to the trustees of Sergeants' Mess CTCRM

I report to the charity trustees on my examination of the accounts of Sergeants' Mess CTCRM (the Trust) for the year ended 31 January 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Whitter
ICAEW
Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

7 June 2022

SERGEANTS' MESS CTCRM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.1.22 Total funds £	31.1.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,971	2,254	5,225	450
Charitable activities	4				
Mess facilities and activities		78,301	-	78,301	68,880
Investment income	3	13	-	13	51
Total		<u>81,285</u>	<u>2,254</u>	<u>83,539</u>	<u>69,381</u>
EXPENDITURE ON					
Charitable activities	5				
Mess facilities and activities		75,447	2,135	77,582	62,444
NET INCOME		<u>5,838</u>	<u>119</u>	<u>5,957</u>	<u>6,937</u>
Transfers between funds	16	<u>(1,850)</u>	<u>1,850</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>3,988</u>	<u>1,969</u>	<u>5,957</u>	<u>6,937</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		76,565	1,741	78,306	71,369
TOTAL FUNDS CARRIED FORWARD		<u><u>80,553</u></u>	<u><u>3,710</u></u>	<u><u>84,263</u></u>	<u><u>78,306</u></u>

The notes form part of these financial statements

SERGEANTS' MESS CTCRM

**BALANCE SHEET
31 JANUARY 2022**

	Notes	31.1.22 £	31.1.21 £
FIXED ASSETS			
Tangible assets	11	680	2,354
CURRENT ASSETS			
Stocks	12	7,643	5,455
Debtors	13	1,436	1,621
Cash at bank and in hand		91,798	81,415
		<u>100,877</u>	<u>88,491</u>
CREDITORS			
Amounts falling due within one year	14	(17,294)	(12,539)
NET CURRENT ASSETS		<u>83,583</u>	<u>75,952</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		84,263	78,306
NET ASSETS		<u>84,263</u>	<u>78,306</u>
FUNDS	16		
Unrestricted funds		80,553	76,565
Restricted funds		3,710	1,741
TOTAL FUNDS		<u>84,263</u>	<u>78,306</u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 1 June 2022 and were signed on its behalf by:

Lt Col C D R Samuel - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Voluntary income including donations, gifts and legacies and grants that provide funding of a general nature are recognised where there is entitlement, the receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from activities for generating funds, such as vending income, are recognised on a receivable basis.

Investment income is recognised on a receivable basis.

Income from charitable activities relates to mess subscriptions and events. Such income is recognised on a receivable basis.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with mess facilities and events and include both the direct costs and support costs relating to those activities.
- Support and governance costs include central functions and have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable vat

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings and equipment - 33% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Fixed asset investments

Investments are stated at market value inclusive of accrued income as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the market value at the end of the year and opening market value or purchase date if later. Realised and unrealised gains are not separated in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock is valued on an average cost basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	31.1.22	31.1.21
	£	£
Grants and donations	326	-
Grants	4,899	450
	<u>5,225</u>	<u>450</u>

Grants received, included in the above, are as follows:

	31.1.22	31.1.21
	£	£
RMA - The Royal Marines Charity	<u>4,899</u>	<u>450</u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2022

3. INVESTMENT INCOME

	31.1.22	31.1.21
	£	£
Bank interest received	13	51
	<u>13</u>	<u>51</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.1.22	31.1.21
		£	£
Trading income	Mess facilities and activities	27,100	15,144
Amenity charges	Mess facilities and activities	1,620	735
Mess subscriptions	Mess facilities and activities	49,098	53,001
Function ticket income	Mess facilities and activities	483	-
		<u>78,301</u>	<u>68,880</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Mess facilities and activities	<u>74,074</u>	<u>1,860</u>	<u>1,648</u>	<u>77,582</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.1.22	31.1.21
	£	£
Presentation costs	4,437	1,973
Corps birthday	4,735	5,624
Trading operating costs	27,202	14,993
Tea, coffee and fruit	15,084	7,823
Renovations/repairs	2,203	9,343
Function drinks	2,245	-
Function equipment hire and miscellaneous costs	5,761	10,383
Meat draw costs	-	98
Flowers for sick visitors	243	98
Sky TV	4,215	2,865
TV licence	158	155
Newspapers	1,115	780
Mess guests	1,145	-
Mess ents/misc costs	3,857	3,313
Games night	-	100
Depreciation	679	1,488
Loss on sale of assets	995	-
	<u>74,074</u>	<u>59,036</u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2022

7. GRANTS PAYABLE

	31.1.22	31.1.21
	£	£
Mess facilities and activities	1,860	1,598
	<u>1,860</u>	<u>1,598</u>

All grants were paid to individuals.

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Mess facilities and activities	448	1,200	1,648
	<u>448</u>	<u>1,200</u>	<u>1,648</u>

Support costs, included in the above, are as follows:

	31.1.22	31.1.21
	Mess facilities and activities	Total activities
	£	£
Insurance	321	359
Bank charges	127	251
Independent examination fees	1,200	1,200
	<u>1,648</u>	<u>1,810</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	450	450
Charitable activities			
Mess facilities and activities	68,880	-	68,880
Investment income	51	-	51
Total	<u>68,931</u>	<u>450</u>	<u>69,381</u>
EXPENDITURE ON			
Charitable activities			
Mess facilities and activities	62,095	349	62,444
NET INCOME	<u>6,836</u>	<u>101</u>	<u>6,937</u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	69,729	1,640	71,369
TOTAL FUNDS CARRIED FORWARD	<u>76,565</u>	<u>1,741</u>	<u>78,306</u>

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
COST	
At 1 February 2021	20,624
Disposals	(995)
At 31 January 2022	<u>19,629</u>
DEPRECIATION	
At 1 February 2021	18,270
Charge for year	679
At 31 January 2022	<u>18,949</u>
NET BOOK VALUE	
At 31 January 2022	<u>680</u>
At 31 January 2021	<u>2,354</u>

12. STOCKS

	31.1.22 £	31.1.21 £
Stocks	<u>7,643</u>	<u>5,455</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Trade debtors	210	1,403
VAT	596	218
Prepayments	630	-
	<u>1,436</u>	<u>1,621</u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22	31.1.21
	£	£
Other creditors	17,294	12,539
	<u>17,294</u>	<u>12,539</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.1.22 Total funds	31.1.21 Total funds
	£	£	£	£
Fixed assets	680	-	680	2,354
Current assets	97,167	3,710	100,877	88,491
Current liabilities	(17,294)	-	(17,294)	(12,539)
	<u>80,553</u>	<u>3,710</u>	<u>84,263</u>	<u>78,306</u>

16. MOVEMENT IN FUNDS

	At 1.2.21	Net movement in funds	Transfers between funds	At 31.1.22
	£	£	£	£
Unrestricted funds				
General fund	53,652	16,228	(20,181)	49,699
Special Entertainment Fund	4,744	(3,628)	4,500	5,616
Bookkeeping support	18,000	-	-	18,000
Christmas Function	169	(6,762)	13,831	7,238
	<u>76,565</u>	<u>5,838</u>	<u>(1,850)</u>	<u>80,553</u>
Restricted funds				
Meat draw	332	-	-	332
Refurbishment Fund	753	519	1,450	2,722
Charity Fund	50	(400)	400	50
SCC Hosting	450	-	-	450
RMC Entertainments Fund	156	-	-	156
	<u>1,741</u>	<u>119</u>	<u>1,850</u>	<u>3,710</u>
TOTAL FUNDS	<u>78,306</u>	<u>5,957</u>	<u>-</u>	<u>84,263</u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,901	(64,673)	16,228
Special Entertainment Fund	-	(3,628)	(3,628)
Christmas Function	384	(7,146)	(6,762)
	<u>81,285</u>	<u>(75,447)</u>	<u>5,838</u>
Restricted funds			
Refurbishment Fund	2,254	(1,735)	519
Charity Fund	-	(400)	(400)
	<u>2,254</u>	<u>(2,135)</u>	<u>119</u>
TOTAL FUNDS	<u><u>83,539</u></u>	<u><u>(77,582)</u></u>	<u><u>5,957</u></u>

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.21 £
Unrestricted funds				
General fund	46,849	22,289	(15,487)	53,651
Special Entertainment Fund	5,193	(5,624)	5,175	4,744
Bookkeeping support	12,000	-	6,000	18,000
Christmas Function	5,687	(9,829)	4,312	170
	<u>69,729</u>	<u>6,836</u>	<u>-</u>	<u>76,565</u>
Restricted funds				
Meat draw	332	-	-	332
Refurbishment Fund	753	-	-	753
Charity Fund	399	(349)	-	50
SCC Hosting	-	450	-	450
RMC Entertainments Fund	156	-	-	156
	<u>1,640</u>	<u>101</u>	<u>-</u>	<u>1,741</u>
TOTAL FUNDS	<u><u>71,369</u></u>	<u><u>6,937</u></u>	<u><u>-</u></u>	<u><u>78,306</u></u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,931	(46,642)	22,289
Special Entertainment Fund	-	(5,624)	(5,624)
Christmas Function	-	(9,829)	(9,829)
	<u>68,931</u>	<u>(62,095)</u>	<u>6,836</u>
Restricted funds			
Charity Fund	-	(349)	(349)
SCC Hosting	450	-	450
	<u>450</u>	<u>(349)</u>	<u>101</u>
TOTAL FUNDS	<u><u>69,381</u></u>	<u><u>(62,444)</u></u>	<u><u>6,937</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
Unrestricted funds				
General fund	46,849	38,517	(35,668)	49,698
Special Entertainment Fund	5,193	(9,252)	9,675	5,616
Bookkeeping support	12,000	-	6,000	18,000
Christmas Function	5,687	(16,591)	18,143	7,239
	<u>69,729</u>	<u>12,674</u>	<u>(1,850)</u>	<u>80,553</u>
Restricted funds				
Meat draw	332	-	-	332
Refurbishment Fund	753	519	1,450	2,722
Charity Fund	399	(749)	400	50
SCC Hosting	-	450	-	450
RMC Entertainments Fund	156	-	-	156
	<u>1,640</u>	<u>220</u>	<u>1,850</u>	<u>3,710</u>
TOTAL FUNDS	<u><u>71,369</u></u>	<u><u>12,894</u></u>	<u><u>-</u></u>	<u><u>84,263</u></u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,832	(111,315)	38,517
Special Entertainment Fund	-	(9,252)	(9,252)
Christmas Function	384	(16,975)	(16,591)
	<u>150,216</u>	<u>(137,542)</u>	<u>12,674</u>
Restricted funds			
Refurbishment Fund	2,254	(1,735)	519
Charity Fund	-	(749)	(749)
SCC Hosting	450	-	450
	<u>2,704</u>	<u>(2,484)</u>	<u>220</u>
TOTAL FUNDS	<u><u>152,920</u></u>	<u><u>(140,026)</u></u>	<u><u>12,894</u></u>

Meat draw

The meat draw is an internal raffle for mess membership and the money taken is used to purchase the raffle prizes. All surplus is used at the end of term raffle.

Refurbishment Fund

The Refurbishment Fund is for the ongoing projects to provide resources to upgrade the Mess as and when required. Money is allocated from the Mess funds and from external grants and only spent on the approved projects.

Charity Fund

The Mess Charity Fund is money raised from mess events and given to the nominated charity of the Mess.

SCC Hosting Fund

The SCC (Senior Command Course) Hosting Fund facilitates an end of course regimental dinner for successful course candidates.

RMC Entertainments Fund

The RMC Entertainments Fund represents the funds received from RMA - The Royal Marines Charity for entertaining visitors to CTCRM in the Mess.

Silver and Property Fund

The Silver and Property Fund generates income from fees charged for events to provide funds for purchasing and replacing silver, crystal or furniture.

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2022

17. RELATED PARTY DISCLOSURES

Ministry of Defence

The charity works closely with the Ministry of Defence (MOD). Some of the charity's personnel are employed by the MOD and the charity operates from MOD premises for which no charge is incurred. The amount of time spent by MOD personnel or the amount of MOD premises space utilised by the charity is not discrete from other MOD responsibilities. Therefore no value has been recognised as donated services within these financial statements for the use of MOD personnel and premises.

18. ULTIMATE CONTROLLING PARTY

The charity is under the control of the trustee.