

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024
FOR
SERGEANTS' MESS CTCRM**

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

SERGEANTS' MESS CTCRM

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FOR THE YEAR ENDED 31 JANUARY 2024**

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SERGEANTS' MESS CTCRM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. 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 Sergeants' Mess Fund of Commando Training Centre Royal Marines was created to provide amenities, entertainment, and facilities for the SNCOs within the unit that is not otherwise provided for by the public purse and to promote military efficiency and well-being. The Commanding Officer of Commando Training Centre RM is the sole Managing Trustee in line with current service regulations. The Trustee is selected by appointment from within the Royal Marines and will generally change at regular intervals. 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.

The Trustee has delegated the day to day running of the account to nominated representatives (The Supervising Officer & Treasurer) from within the unit organisation. Committee (Sergeants' Mess) 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 Fund. However, all decisions are recorded and approved by the Trustee as laid down within the Charter.

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

The Fund exists for the collective benefit of all the SNCOs in Commando Training Centre Royal Marines and the main objective is to provide appropriate facilities to enhance the military and individual skills of all its 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 members to perform their roles more effectively 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 Fund is derived from voluntary subscriptions, various grants, and occasional donations. This income is enough 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 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 accounts, 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 Fund, in the form of social events, are accounted for by means of Designated and where necessary via Restricted Funds. The management find that by using these funds to analyse the income and expenditure, it can control the various projects within the Fund more easily and enable current and future charitable objects.

SERGEANTS' MESS CTCRM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

OBJECTIVES AND ACTIVITIES

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 (Sergeants' Mess) 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.

The Fund Charter is reviewed regularly to ensure that the aims and objectives continue to be achieved and management are within the bounds of the regulations laid down.

FINANCIAL REVIEW

Financial position

The turnover of the account is enough to support the members and activity is good, there has been a steady income and expenditure flow within the accounting period and the Fund is operating as a going concern with enough 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 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. The Fund has invested surplus working capital and will review the investment; once an assessment is made it may add further to the investment capital.

Reserves policy

The Trustee's policy is to maintain enough level of reserves to provide a stable base for the Fund's continuing activities. General reserves are normally only maintained at a level which is enough to meet the running costs of the Fund and to make grants in accordance with the Fund'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 i.e. repairs.

At 31 January 2024 the charity has free reserves of £26,516. This has been calculated as follows:

	£
Unrestricted funds per balance sheet	45,596
Less designated funds for scheduled events and known financial obligations	(19,080)
TOTAL	26,516

This shows that the charity had free reserves in excess of its policy of £6,516 at 31 January 2024. The Trustee is considering ways to effectively bring the level of free reserves back in line with the stated policy.

SERGEANTS' MESS CTCRM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024

FUTURE PLANS

The charitable objectives for the forthcoming year are to:

- Provide the appropriate amenity facilities for the SNCOs of the unit.
- Make appropriate grants and to maintain and enhance the performance of the SNCOs within the unit where appropriate.

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.

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 Kings Regulations.

Risk management

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

The internal checks and controls governed by Service regulations and the Independent Examination and audit ensure that regular and random checks are applied to the Fund to safeguard its assets and grant making policy. Any recommendations highlighted during the Independent Examination, to improve objectives or governance, are implemented for the benefit of management and the personnel within the unit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130224

Principal address

Commando Training Centre Royal Marines
Lymington
Exmouth
Devon
EX8 5AR

Trustees

Lt Col C M I Hall MBE RM

Independent Examiner

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

SERGEANTS' MESS CTCRM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank plc
Exmouth
Devon

Approved by order of the board of trustees on 10 July 2024 and signed on its behalf by:

Lt Col C M I Hall MBE RM - 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 2024.

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

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

16 July 2024

SERGEANTS' MESS CTCRM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.1.24 Total funds £	31.1.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,040	33,581	40,621	5,952
Charitable activities	4				
Mess facilities and activities		100,778	245	101,023	94,585
Investment income	3	16	-	16	55
Total		<u>107,834</u>	<u>33,826</u>	<u>141,660</u>	<u>100,592</u>
EXPENDITURE ON					
Charitable activities	5				
Mess facilities and activities		<u>117,650</u>	<u>11,990</u>	<u>129,640</u>	<u>120,721</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(9,816) <u>(6,218)</u>	21,836 <u>6,218</u>	12,020 <u>-</u>	(20,129) <u>-</u>
Net movement in funds		<u>(16,034)</u>	<u>28,054</u>	<u>12,020</u>	<u>(20,129)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		61,630	2,504	64,134	84,263
TOTAL FUNDS CARRIED FORWARD		<u><u>45,596</u></u>	<u><u>30,558</u></u>	<u><u>76,154</u></u>	<u><u>64,134</u></u>

The notes form part of these financial statements

SERGEANTS' MESS CTCRM

BALANCE SHEET 31 JANUARY 2024

	Notes	31.1.24 £	31.1.23 £
FIXED ASSETS			
Tangible assets	11	29,894	-
CURRENT ASSETS			
Stocks	12	5,075	5,326
Debtors	13	625	505
Cash at bank and in hand		73,341	71,572
		<u>79,041</u>	<u>77,403</u>
CREDITORS			
Amounts falling due within one year	14	(32,781)	(13,269)
NET CURRENT ASSETS		<u>46,260</u>	<u>64,134</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,154</u>	<u>64,134</u>
NET ASSETS		<u><u>76,154</u></u>	<u><u>64,134</u></u>
FUNDS	16		
Unrestricted funds		45,596	61,630
Restricted funds		30,558	2,504
TOTAL FUNDS		<u><u>76,154</u></u>	<u><u>64,134</u></u>

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 10 July 2024 and were signed on its behalf by:

Lt Col C M I Hall MBE RM - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

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 exemption 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 2024

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

	31.1.24	31.1.23
	£	£
Grants and donations	4,855	1,452
Grants	35,766	4,500
	<u>40,621</u>	<u>5,952</u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 JANUARY 2024**

2. DONATIONS AND LEGACIES - continued

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

	31.1.24	31.1.23
	£	£
RMA - The Royal Marines Charity	2,686	4,500
Royal Navy & Royal Marines Charity	27,000	-
Gainshare	6,080	-
	<u>35,766</u>	<u>4,500</u>

3. INVESTMENT INCOME

	31.1.24	31.1.23
	£	£
Bank interest received	<u>16</u>	<u>55</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.1.24	31.1.23
	£	£
Trading income	44,733	42,028
Amenity charges	1,341	1,288
Mess subscriptions	49,154	46,882
Function ticket income	5,550	4,133
Meat draw	245	254
	<u>101,023</u>	<u>94,585</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>126,976</u>	<u>994</u>	<u>1,670</u>	<u>129,640</u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.1.24	31.1.23
	£	£
Presentation costs	2,803	2,117
Corps birthday	6,321	3,512
Trading operating costs	43,330	39,846
Tea, coffee and fruit	24,016	19,474
Renovations/repairs	2,642	9,248
Top Table miscellaneous costs	450	570
Function catering	9,946	10,706
Function drinks	2,481	1,903
Function equipment hire and miscellaneous costs	15,525	13,766
JNCO drinks	-	874
Meat draw costs	209	341
Flowers for sick visitors	388	308
Sky TV	3,755	4,139
TV licence	159	159
Newspapers	985	1,121
Mess guests	461	-
Mess ents/misc costs	4,044	5,127
Games night	988	750
Donations	1,000	-
Depreciation	7,473	679
	<u>126,976</u>	<u>114,640</u>

7. GRANTS PAYABLE

	31.1.24	31.1.23
	£	£
Mess facilities and activities	<u>994</u>	<u>4,163</u>

All grants were paid to individuals.

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Mess facilities and activities	<u>370</u>	<u>1,300</u>	<u>1,670</u>

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

	31.1.24	31.1.23
	Mess	Total
	facilities	activities
	and	
	activities	
	£	£
Insurance	269	321
Bank charges	101	372
Independent examination fees	1,300	1,225
	<u>1,670</u>	<u>1,918</u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,441	4,511	5,952
Charitable activities			
Mess facilities and activities	94,331	254	94,585
Investment income	56	(1)	55
Total	<u>95,828</u>	<u>4,764</u>	<u>100,592</u>
EXPENDITURE ON			
Charitable activities			
Mess facilities and activities	<u>112,351</u>	<u>8,370</u>	<u>120,721</u>
NET INCOME/(EXPENDITURE)	(16,523)	(3,606)	(20,129)
Transfers between funds	<u>(2,400)</u>	<u>2,400</u>	<u>-</u>
Net movement in funds	(18,923)	(1,206)	(20,129)
RECONCILIATION OF FUNDS			
Total funds brought forward	80,553	3,710	84,263
TOTAL FUNDS CARRIED FORWARD	<u><u>61,630</u></u>	<u><u>2,504</u></u>	<u><u>64,134</u></u>

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

11. TANGIBLE FIXED ASSETS

Fixtures,
fittings
and
equipment
£

COST

At 1 February 2023

19,629

Additions

37,367

At 31 January 2024

56,996

DEPRECIATION

At 1 February 2023

19,629

Charge for year

7,473

At 31 January 2024

27,102

NET BOOK VALUE

At 31 January 2024

29,894

At 31 January 2023

-

12. STOCKS

31.1.24

31.1.23

£

£

Stocks

5,075

5,326

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.1.24

31.1.23

£

£

Trade debtors

20

-

VAT

605

505

625

505

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.1.24

31.1.23

£

£

Other creditors

32,781

13,269

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Unrestricted
funds

Restricted
funds

31.1.24
Total
funds

31.1.23
Total
funds

£

£

£

£

Fixed assets

-

29,894

29,894

-

Current assets

63,377

15,664

79,041

77,403

Current liabilities

(17,781)

(15,000)

(32,781)

(13,269)

45,596

30,558

76,154

64,134

SERGEANTS' MESS CTCRM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

16. MOVEMENT IN FUNDS

	At 1.2.23 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds				
General fund	39,665	6,284	(19,433)	26,516
Special Entertainment Fund	2,272	(6,192)	5,000	1,080
Bookkeeping support	18,000	-	-	18,000
Christmas Function	1,693	(9,908)	8,215	-
	<u>61,630</u>	<u>(9,816)</u>	<u>(6,218)</u>	<u>45,596</u>
Restricted funds				
Meat draw	246	36	-	282
Refurbishment Fund	992	22,650	5,968	29,610
Charity Fund	660	(850)	250	60
SCC Hosting	450	-	-	450
RMC Entertainments Fund	156	-	-	156
	<u>2,504</u>	<u>21,836</u>	<u>6,218</u>	<u>30,558</u>
TOTAL FUNDS	<u>64,134</u>	<u>12,020</u>	<u>-</u>	<u>76,154</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,534	(97,250)	6,284
Special Entertainment Fund	849	(7,041)	(6,192)
Christmas Function	3,451	(13,359)	(9,908)
	<u>107,834</u>	<u>(117,650)</u>	<u>(9,816)</u>
Restricted funds			
Meat draw	245	(209)	36
Refurbishment Fund	33,081	(10,431)	22,650
Charity Fund	500	(1,350)	(850)
	<u>33,826</u>	<u>(11,990)</u>	<u>21,836</u>
TOTAL FUNDS	<u>141,660</u>	<u>(129,640)</u>	<u>12,020</u>

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	Transfers between funds £	At 31.1.23 £
Unrestricted funds				
General fund	49,699	3,628	(13,662)	39,665
Special Entertainment Fund	5,616	(6,844)	3,500	2,272
Bookkeeping support	18,000	-	-	18,000
Christmas Function	7,238	(13,307)	7,762	1,693
	<u>80,553</u>	<u>(16,523)</u>	<u>(2,400)</u>	<u>61,630</u>
Restricted funds				
Meat draw	332	(86)	-	246
Refurbishment Fund	2,722	(3,530)	1,800	992
Charity Fund	50	10	600	660
SCC Hosting	450	-	-	450
RMC Entertainments Fund	156	-	-	156
	<u>3,710</u>	<u>(3,606)</u>	<u>2,400</u>	<u>2,504</u>
TOTAL FUNDS	<u>84,263</u>	<u>(20,129)</u>	<u>-</u>	<u>64,134</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,752	(89,124)	3,628
Special Entertainment Fund	801	(7,645)	(6,844)
Christmas Function	2,275	(15,582)	(13,307)
	<u>95,828</u>	<u>(112,351)</u>	<u>(16,523)</u>
Restricted funds			
Meat draw	255	(341)	(86)
Refurbishment Fund	4,499	(8,029)	(3,530)
Charity Fund	10	-	10
	<u>4,764</u>	<u>(8,370)</u>	<u>(3,606)</u>
TOTAL FUNDS	<u>100,592</u>	<u>(120,721)</u>	<u>(20,129)</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.

SERGEANTS' MESS CTCRM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2024

16. MOVEMENT IN FUNDS - continued

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.

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.