

***WARRANT OFFICERS', SENIOR RATINGS' and
SENIOR NON COMMISSIONED OFFICERS' MESS***

HMS COLLINGWOOD

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 December 2020 to 30 November 2021

Registered Charity No. 1130662

Trustees' Annual Report and Comments

Warrant Officers', Senior Ratings' and Senior Non Commissioned Officers' Mess
HMS COLLINGWOOD

Charity Registered No:	1130662
Covering Accounting Year:	1 December 2020 to 30 November 2021
Address:	HMS COLLINGWOOD Newgate Lane Fareham PO14 1AS
Governing Document:	Constitution (Mess Rules)
Objects:	Promotion of the Military Efficiency and Operational Effectiveness of the Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non Commissioned Officers serving in HMS Collingwood.
Trustee:	Captain C Jordan Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers	Lloyds Banking Group Fareham Hants
Independent Examiner:	Marianne Butcher FMAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements	Providing resources for expenditure on improvements to the quality of life, and the engenderment of esprit de corps. After Covid restrictions, the mess has started the social programme for its members. Profits from the bar and other activities provided subsidies for social functions.
Financial Review:	The mess at year end had a net worth of £198.6K, an increase of £16.7K. Of this there were stock and property assets worth £74.6K. The bank and deposit assets of £111K more than covered the liabilities of £10.6K. The mess was very well off with reserves of £71.6K as well as a cash flow surplus of £29K and the committee will look to spend some of the surplus for the benefit of current and future members.

Investment Selection Policy: No investments were held, although there is a long term aspiration to acquire an income generating bond using spare reserves.

Financial Reserves Policy: The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £71.6K are held in a deposit account. The Trustee aims to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily. Accumulated reserves will be used to fund capital improvements to the mess.

Grant Policy: Grants may be made to mess members to assist with the personal contributions to those sporting or other activities.

Risk Assessment: The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks and believes that by maintaining the free reserves stated it will provide sufficient resources in the event of adverse conditions. Half yearly independent examination of the accounts will mitigate the risk of any mismanagement by the mess committee.

Public Benefit Statement: 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 providing and supporting mess facilities and social activities. This assistance enables Service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork, spirit and attitude, and morale. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.

I confirm that 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature *Signed on Original*

Name Captain C Jordan Royal Navy

Appointment Commanding Officer and sole Managing Trustee

Date 31 January 2022.

Independent Examiner's Report to the Trustee of HMS Collingwood Warrant Officers', Senior Ratings' and Senior NCOs' Mess Fund.

I report on the accounts of the Charity for the year ended 30 November 2021 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustee for any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in 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 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.

Signed on Original

M L Butcher FMAAT
5 Nursery Road
Havant
Hants PO9 3BG

31 January 2022

HMS COLLINGWOOD WARRANT OFFICERS', SENIOR RATINGS' & SENIOR NCOS' MESS

Registered Charity Number 1130662

BALANCE SHEET

30-Nov-21

ASSETS

30-Nov-19

<u>Fixed Tangible Assets</u>	Notes			
Mess Property	2	£	67,329.00	£ 71,931.00
<u>Current Assets</u>				
Bar Stocks at cost		£	7,315.01	£ 9,082.87
Mess Bills due		£	20,355.90	£ 4,806.51
Misc Debtors & Prepayments	7	£	2,701.00	£ 3,014.00
Cash in hand		£	-	£ 1,200.86
Floats		£	600.00	£ 600.00
Bank Account		£	39,347.34	£ 31,010.25
Charities Deposit Account		£	71,588.73	£ 71,580.15
		£	<u>141,907.98</u>	£ <u>121,294.64</u>

LIABILITIES

PLC Creditors	8	£	5,017.14	£ 640.42
Misc Creditors	8A	£	4,437.85	£ 9,033.31
VAT		£	458.94	£ 904.43
Charity Chest		£	779.79	£ 754.74
Total Current Liabilities		£	<u>10,693.72</u>	£ <u>11,332.90</u>

Net Current Assets £ 131,214.26 £ 109,961.74

Net Assets £ 198,543.26 £ 181,892.74

Approved on 31 January 2022

Signed on Original

Captain C Jordan Royal Navy
Sole Managing Trustee

HMS COLLINGWOOD WARRANT OFFICERS', SENIOR RATINGS' & SNCOS' MESS FUND

STATEMENT OF FINANCIAL ACTIVITIES

Income		2021	2020
	Notes		
Charitable Activities		£ 121,388.00	£ 118,522.00
Other Trading Activities		£ 399.30	£ 2,391.88
Investment Income		£ 8.58	£ 151.07
Total Income	3	<u>£ 121,795.88</u>	<u>£ 121,064.95</u>
Expenditure			
Raising Funds		£ 226.66	£ 1,932.83
Charitable Activities		£ 104,918.70	£ 134,316.44
Total Expenditure	4	<u>£ 105,145.36</u>	<u>£ 136,249.27</u>
Net income (expenditure)		£ 16,650.52	£ (15,184.32)
Property Revaluation		£ -	£ 51,050.00
Net Movement in Funds		£ 16,650.52	£ 35,865.68
Total Funds Brought Forward		£ 181,892.74	£ 146,027.06
Total Funds Carried Forward		<u><u>£ 198,543.26</u></u>	<u><u>£ 181,892.74</u></u>

HMS COLLINGWOOD WARRANT OFFICERS', SENIOR RATINGS' & SENIOR NCOS' MESS FUND

Notes to the Accounts

Note 1 - Accounting policies

- a. The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Statement of Recommended Practice effective 1 January 2019.
UK Accounting Standards and the Charities Act 2011

Incoming resources

- a. Donations are included in the Statement of Financial Activities (SOFA) when the Mess becomes entitled to the donation or grant and it is reasonably certain that it will be received.
b. Incoming resources from fund raising are reported gross in the SOFA
c. Intangible income is not included in the accounts.
d. The Mess receives no unpaid volunteer help.

Expenditure and liabilities

- a. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Mess to the expenditure.

Assets

- a. Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt. The Mess does not have a policy of revaluation. Depreciation is six monthly, straight line and over the estimated life of the item.
b. Stocks are valued at the lower of cost or market value.

Note 2 - Tangible Fixed Assets - Property Account - Fixtures and Fittings

Property Valuation as at 1 Dec 20	£ 71,931.00
Additions	£ 4,571.57
Depreciation/Disposals	£ (9,173.57)
Property Valuation as at 30 Nov 21	<u>£ 67,329.00</u>

Note 3 - Income

	<u>2021</u>	<u>2020</u>
<i>Charitable Activities</i>		
Bar Sales	£ 23,263.37	£ 32,657.28
Mess Subscriptions (inc. Short Stay)	£ 74,852.30	£ 60,346.08
Associate/Civilian Subscriptions	£ 10,415.83	£ 15,497.31
Functions	£ 12,831.50	£ 9,939.53
Miscellaneous Income	<u>£ 25.00</u>	<u>£ 81.80</u>
	£ 121,388.00	£ 118,522.00
<i>Other Trading Activities</i>		
Shop	£ 138.76	£ 602.00
Gaming Machine	<u>£ 260.54</u>	<u>£ 1,789.88</u>
	£ 399.30	£ 2,391.88
<i>Investments</i>		
Interest	<u>£ 8.58</u>	<u>£ 151.07</u>
Total Income	<u>£ 121,795.88</u>	<u>£ 121,064.95</u>

Note 4 - Expenditure*Raising Funds*

Gaming Machine Hire	£ 226.66		£ 1,932.83	
		£ 226.66		£ 1,932.83

Charitable Activities

Trading Costs

Bar Costs	£ 20,352.74	£ 31,208.54
Functions, Social Events from Tickets	£ 12,831.50	£ 9,939.53
Function Sundries	£ 330.81	£ -
Function Subsidy	£ 2,025.43	£ 21,267.06
Free Functions	£ -	£ 1,170.67
Additional Function VAT Bill	£ -	£ 619.84

Mess Running Costs

Repairs, Renewals & Maintenance	£ 539.50	£ 3,213.50
Dining Hall Extras	£ 1,079.11	£ -
Hospitality	£ 514.02	£ 2,071.36
Coffee/Tea Boat	£ 24,255.04	£ 19,751.73
TV, Video & Audio	£ 11,216.86	£ 8,675.65
Performing Rights Licence/PPL	£ 865.71	£ 1,193.17
Mess computers/Internet	£ 983.19	£ 965.88
Newspapers	£ 7,107.85	£ 5,729.94
Snooker Expenses	£ -	£ 66.58
Golf Team	£ 150.00	£ 300.00
Darts Team	£ -	£ 283.05
Travelling Expenses	£ -	£ 48.40
Insurance/Trophy Hire	£ 1,787.61	£ 1,929.40
CAF Sports Contributions	£ 2,000.00	£ 2,833.00
Mess Committee Wages	£ 3,150.00	£ 2,975.00
Hampshire Cricket Tickets	£ 446.00	£ -
Bank/Credit Card Charges	£ 3,560.64	£ 4,167.32
Souvenirs & Gifts	£ 72.92	£ 837.08

Governance Costs

Account Examinations	£ 1,780.00	£ 2,143.00
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Support costs

Committee Lunches	£ 484.53	£ 1,024.19
Office costs	£ 211.67	£ 1,012.42
Depreciation	£ 9,173.57	£ 10,890.13

£ 104,918.70

£ 134,316.44

Total Expenditure£ 105,145.36£ 136,249.27**Note 5 - Paid Employees**

- Committee wages of £3150 (last year £2975)
- Employer's National Insurance costs were nil (last year nil) and there were no pension costs.
- The full time employees who managed and administered the fund were not paid by the fund.

Note 6 - Trustees and Other Related Parties

- No expenses or emoluments have been paid to the sole Managing Trustee
- There are currently no related party transactions.
- There are no amounts due to or from the sole Managing Trustee

Note 7 - Miscellaneous Debtors and Prepayments

Insurance paid in advance	£ 1,160.00
Sky TV paid in advance	£ 186.00
PRS/PPL in advance	£ 247.00
Coffee Lease Prepaid	£ 1,108.00
	<u>£ 2,701.00</u>

Note 8 - Trading Creditors

Tolchards Ltd	£ 1,617.49
Island Ales	£ 3,399.65
	<u>£ 5,017.14</u>

Note 8A - Miscellaneous Creditors

RNRMC Collection Tins	£ 156.51
Christmas Draw	£ 123.25
Key Deposits	£ 247.43
AWT Association Fund	£ 1,497.69
PAYD - ESS	£ 22.97
Newspapers	£ 600.00
CAF	£ 1,000.00
PNIE	£ 790.00
	<u>£ 4,437.85</u>

Note 9 - Endowment or Restricted Income Funds - None are held

- The fund does not have any material commitments not provided for in the accounts
- The fund has not given any guarantees to any third party that could be called on at the year end.
- The fund has not granted any loans.
- The fund did not make any ex gratia payments during the year.

Declarations

- The Trustee has not changed the year end date nor the length of the fund's financial year
- The fund has no designated funds
- All the fund's operations are continuing operations and there were no discontinued operations.
- No funds are in deficit.
- The fund has no marketable intangible assets
- There were no interfund loans outstanding at the balance sheet date.
- None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

HMS COLLINGWOOD WARRANT OFFICERS', SENIOR RATINGS' & SNCOS' MESS FUND

BAR TRADING ACCOUNT

	<u>2021</u>		<u>2020</u>
Sales	£ 21,117.32		£ 28,465.96
Sales at Cost	<u>£ 2,146.05</u>		<u>£ 4,191.32</u>
	£ 23,263.37		£ 32,657.28
Opening Stock @ 1 Dec 20	£ 9,082.87		£ 14,568.47
Add: Purchases	<u>£ 16,588.13</u>		<u>£ 21,938.58</u>
	£ 25,671.00		£ 36,507.05
Closing Stock @ 30 Nov 21	<u>£ (7,315.01)</u>		<u>£ (9,082.87)</u>
Cost of Sales	<u>£ 18,355.99</u>	79%	<u>£ 27,424.18</u> 84%
	£ 4,907.38		£ 5,233.10
Gross Profit to Sales	23%		18%
Gross Profit to all Sales	21%		16%
Gross Profit to Cost of Sales (mark up).	27%		19%
Less Bar Running Costs			
Spillage	£ 181.56		£ 1,682.13
Out of Date Stock	£ 693.24		£ 858.99
Pipe Clean	£ 112.92		£ 51.51
Bar Sundries/Maint/Insurance	<u>£ 1,009.03</u>		<u>£ 1,191.73</u>
	<u>£ 1,996.75</u>		<u>£ 3,784.36</u>
Net Profit	<u><u>£ 2,910.63</u></u>	14%	<u><u>£ 1,448.74</u></u> 5%

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HMS COLLINGWOOD

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Registered Charity No. 1130662

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Trustee:	Captain C Jordan Royal Navy
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Independent Examiner:	Marianne Butcher FMAAT 5 Nursery Road Havant Hants PO9 3BG
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I confirm that 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.

Declaration:

I declare, in my capacity of Charity Trustee, that I have approved the above report.

Signature	<i>Signed on Original</i>
Name	Captain C Jordan Royal Navy
Appointment	Commanding Officer and sole Managing Trustee
Date	31 January 2022.

Independent Examiner's Report to the Trustee of HMS Collingwood Warrant Officers', Senior Ratings' and Senior NCOs' Mess Fund.

I report on the accounts of the Charity for the year ended 30 November 2021 which are set out in pages 1 to 6 and accompanying notes.

Respective responsibilities of trustees and examiner

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It is my responsibility to:

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- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than in 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 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.

Signed on Original

M L Butcher FMAAT
5 Nursery Road
Havant
Hants PO9 3BG

31 January 2022