

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

***HMS COLLINGWOOD***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 December 2022 to 30 November 2023**

**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 2022 to 30 November 2023
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 T Davey Royal Navy.
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Lloyds Banking Group Fareham Hants
Independent Examiner:	P A Nicholls MBE MAAT 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. The mess had a full social programme for its members. Profits from the bar and other activities provided subsidies for social functions.
Financial Review:	<p>The net worth of the mess at year end had fallen by £31.4K to £153.7K including property and stock worth £90.1K. The reasons for this fall were: running costs exceeding subscriptions by £28.1K and refurbishment costs exceeding the grants/sponsorship income by £20.1K. However, this was offset by trading income exceeding function subsidies by £17K.</p> <p>The bank and deposit assets of £56.6K, covered the liabilities of £38.7K but the small margin is such that it might lead to cash flow problems next year. Whilst the heavy spending this year has come to an end, in the next year spending will be closely controlled.</p>

Investment Selection Policy:	No investments were held.
Financial Reserves Policy:	The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. Reserves of £38K are held in a deposit account but some of this may be needed in the coming year. 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:	<p>This fund provides public benefit by assisting Service personnel to perform the roles more effectively 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.</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>

Declaration:

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

Signature	<i>Signed On Original</i>
Name	Captain T Davey Royal Navy
Appointment	Commanding Officer and Sole Managing Trustee
Date	31 January 2024.

**Independent Examiner's Report to the Trustee of HMS Collingwood Warrant Officers',  
Senior Ratings', and Senior NCOs' Mess Fund.  
Registered Charity No. 1130662**

I report on the accounts of the Charity for the year ended 30 November 2023 which are set out in pages 1 to 6 and accompanying notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustee is 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a licenced member of the Association of Accounting Technicians.

**Independent examiner's statement**

I have completed my examination; I confirm that 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 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.

*Signed On Original*

P A Nicholls MBE MAAT  
5 Nursery Road  
Havant  
Hants PO9 3BG

31 January 2024

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

Registered Charity Number 1130662

## BALANCE SHEET

30-Nov-23

### ASSETS

30-Nov-22

<u>Fixed Tangible Assets</u>	Notes			
Mess Property	2	£ 69,583.00		£ 74,994.00
<u>Current Assets</u>				
Bar Stocks at Cost		£ 20,529.15	£ 18,859.01	
Mess Bills		£ 30,376.30	£ 15,325.27	
Misc Debtors & Prepayments	7	£ 15,257.67	£ 5,454.97	
Floats		£ 100.00	£ 700.00	
Bank Account		£ 17,946.70	£ 37,438.98	
Charities Deposit Account		£ 38,630.73	£ 52,012.71	
		<u>£ 122,840.55</u>	<u>£ 129,790.94</u>	
<u>LIABILITIES</u>				
PLC Creditors	8	£ 11,020.20	£ 20,730.68	
Misc Creditors	8A	£ 27,778.42	£ 3,863.87	
VAT		£ (843.76)	£ (5,550.85)	
Charity Chest		£ 794.00	£ 699.79	
Total Current Liabilities		<u>£ 38,748.86</u>	<u>£ 19,743.49</u>	
Net Current Assets		£ 84,091.69		£ 110,047.45
Net Assets		<u><u>£ 153,674.69</u></u>		<u><u>£ 185,041.45</u></u>

Approved on 31 January 2024

*Signed On Original*

Captain T Davey Royal Navy  
Sole Managing Trustee

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

## STATEMENT OF FINANCIAL ACTIVITIES

Income		2023	2022
	Notes		
Donations & Grants		£ 52,892.74	£ -
Charitable Activities		£ 291,831.95	£ 178,532.06
Other Trading Activities		£ 556.82	£ 1,343.55
Investment Income		£ 1,751.02	£ 624.98
Total Income	3	<u>£ 347,032.53</u>	<u>£ 180,500.59</u>
<b>Expenditure</b>			
Raising Funds		£ 375.00	£ 627.00
Charitable Activities		£ 378,024.29	£ 193,375.40
Total Expenditure	4	<u>£ 378,399.29</u>	<u>£ 194,002.40</u>
Net Expenditure		£ (31,366.76)	£ (13,501.81)
Net Movement in Funds		£ (31,366.76)	£ (13,501.81)
Total Funds Brought Forward		£ 185,041.45	£ 198,543.26
Total Funds Carried Forward		<u><u>£ 153,674.69</u></u>	<u><u>£ 185,041.45</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. UK Accounting Standards and the Charities Acts.

#### 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. 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 22	£ 74,994.00
Additions	£ 14,354.45
Depreciation/Disposals	£ (19,765.45)
Property Valuation as at 30 Nov 23	<u>£ 69,583.00</u>

### Note 3 - Income

	<u>2023</u>	<u>2022</u>
<i>Donations &amp; Grants</i>		
RNRMC Grant - Jays Bar & Falklands Alley	£ 7,029.00	£ -
RNRMC Grant - Tack Room	£ 7,363.87	£ -
RNRMC Grant - Games Room	£ 8,069.87	£ -
RNRMC Grant - Garden	£ 29,638.00	£ -
Sponsorship - Pussers Rum	<u>£ 792.00</u>	<u>£ -</u>
	£ 52,892.74	£ -
<i>Charitable Activities</i>		
Bar Sales	£ 112,520.80	£ 54,739.30
Mess Subscriptions (inc. Short Stay)	£ 72,769.21	£ 69,762.10
Associate/Civilian Subscriptions	£ 25,444.73	£ 22,968.66
Functions	£ 77,871.79	£ 30,007.44
Function Sundries	£ 2,412.66	£ 787.48
Admin & Facilities Charge	£ 795.83	£ 246.25
Miscellaneous Income	<u>£ 16.93</u>	<u>£ 20.83</u>
	£ 291,831.95	£ 178,532.06
<i>Other Trading Activities</i>		
Shop	£ 339.97	£ 239.15
Gaming Machine	<u>£ 216.85</u>	<u>£ 1,104.40</u>
	£ 556.82	£ 1,343.55
<i>Investments</i>		
Interest	£ 1,751.02	£ 624.98
Total Income	<u>£ 347,032.53</u>	<u>£ 180,500.59</u>

**Note 4 - Expenditure***Raising Funds*

Shop	£ 375.00		£ 627.00	
		£ 375.00		£ 627.00
<i>Charitable Activities</i>				
Trading Costs				
Bar Costs	£ 85,655.27		£ 45,394.06	
Functions, Social Events from Tickets	£ 77,871.79		£ 30,007.44	
Function Sundries	£ 559.88		£ 8.33	
Function Subsidy	£ 38,657.52		£ 30,156.87	
Free Functions	£ 1,390.05		£ 710.02	
Grant Funded Refurbishments				
Audio and Visual Upgrade	£ 5,999.99		£ 6,859.00	
Jays Bar & Falklands Alley Refurb	£ 13,926.97		£ 1,079.50	
Tack Room Refurbishment	£ 6,668.90		£ -	
Garden Refurbishment	£ 40,663.47		£ -	
Games Room Refurbishment	£ 5,760.66		£ -	
Mess Running Costs				
Repairs, Renewals & Maintenance	£ 4,245.72		£ 775.57	
Gardening Maintenance	£ 1,517.91		£ -	
Dining Hall Extras	£ 2,523.75		£ 2,030.11	
Hospitality	£ 3,973.00		£ 2,194.07	
Coffee/Tea Boat	£ 29,425.97		£ 26,457.64	
TV, Video & Audio	£ 7,555.99		£ 12,697.34	
Performing Rights Licence/PPL	£ 921.82		£ 1,019.88	
Mess Computers/Internet	£ 965.75		£ 1,027.86	
Newspapers	£ 6,690.90		£ 7,513.80	
Golf Team	£ 200.00		£ 150.00	
Darts Team	£ 1,429.29		£ 358.87	
Dry Cleaning/Mess Laundry	£ 1,812.20		£ 753.12	
Insurance	£ 399.76		£ 1,261.00	
Trophy Hire	£ 17.00		£ -	
CAF Sports Contributions	£ 2,000.00		£ 1,667.00	
Mess Committee Wages	£ 7,525.00		£ 6,475.00	
Bank/Credit Card Charges	£ 6,341.28		£ 4,196.34	
Gifts/Presentations	£ 840.70		£ 1,252.53	
Governance Costs				
Account Examinations	£ 1,660.00		£ 1,600.00	
Support Costs				
Committee Lunches	£ 284.66		£ 815.58	
Office Costs	£ 709.64		£ 790.30	
Bad Debts/Write Offs	£ 64.00		£ -	
Depreciation	£ 19,765.45		£ 6,124.17	
		£ 378,024.29		£ 193,375.40
<b>Total Expenditure</b>		<b>£ 378,399.29</b>		<b>£ 194,002.40</b>

**Note 5 - Paid Employees**

- Committee wages of £5915 (last year £6475)
- 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**

Interest Accrued	£ 334.00
Christmas Ball Dec 23 - Prepaid	£ 11,776.89
Christmas Children's Party Dec 23 - Prepaid	£ 575.00
VM Dinner Dec 23 - Prepaid	£ 46.78
Sky TV Prepaid	£ 93.00
PRS/PPL Prepaid	£ 475.00
Insurance - Prepaid	£ 16.00
CAF Prepaid	£ 833.00
Coffee Lease Prepaid	£ 1,108.00
	<u>£ 15,257.67</u>

**Note 8 - Trading Creditors**

Heinken	£ 3,479.23
Peake Wines	£ 3,718.58
Powder Monkey	£ 539.47
Pressing Needs	£ 325.02
ESS	£ 2,957.90
	<u>£ 11,020.20</u>

**Note 8A - Miscellaneous Creditors**

Christmas Draw	£ 7,614.92
Christmas Ball Tickets Dec 23 - Prepaid	£ 14,855.12
Christmas Children's Party Tickets Dec 23 - Prepaid	£ 1,258.33
MOD Accommodation	£ 930.36
Key Deposits	£ 197.43
Bombing Memorial Fund	£ 92.72
AWT Association Fund	£ 984.69
BOC	£ 358.25
Newspapers	£ 639.60
Trophy Hire	£ 17.00
PNIE	£ 830.00
	<u>£ 27,778.42</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>2023</u>		<u>2022</u>
Sales	£ 96,209.57		£ 46,940.33
Sales at Cost	<u>£ 16,311.23</u>		<u>£ 7,798.97</u>
	£ 112,520.80		£ 54,739.30
Opening Stock @ 1 Dec 22	£ 18,859.01		£ 7,315.01
Add: Purchases	<u>£ 80,976.89</u>		<u>£ 55,745.30</u>
	£ 99,835.90		£ 63,060.31
Closing Stock @ 30 Nov 23	<u>£ (20,529.15)</u>		<u>£ (18,859.01)</u>
Cost of Sales	<u>£ 79,306.75</u>	70%	<u>£ 44,201.30</u> 81%
	£ 33,214.05		£ 10,538.00
Gross Profit to Sales	35%		22%
Gross Profit to all Sales	30%		19%
Gross Profit to Cost of Sales (mark up).	42%		24%
Less Bar Running Costs			
Spillage & Pipeclean	£ 546.82		£ 395.35
Bar Sundries/Maint/Insurance	<u>£ 5,801.70</u>		<u>£ 797.41</u>
	<u>£ 6,348.52</u>		<u>£ 1,192.76</u>
Net Profit	<u><u>£ 26,865.53</u></u>	28%	<u><u>£ 9,345.24</u></u> 20%

**Independent Examiner's Report to the Trustee of the Wardroom Mess HMS Collingwood.  
Registered Charity No. 1130657**

I report to the trustee on my examination of the accounts of the Wardroom HMS Collingwood for the year ended 31 March 2024

**Respective responsibilities of trustees and examiner**

As the charity's trustee is 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a licenced member of the Association of Accounting Technicians.

**Independent examiner's statement**

I have completed my examination; I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:

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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.

*Signed On Original*

P A Nicholls MBE MAAT  
5 Nursery Road  
Havant  
Hants PO9 3BG

24 May 2024