

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

HMS COLLINGWOOD

ANNUAL REPORT AND FINANCIAL STATEMENTS

For Period

1 December 2023 to 30 November 2024

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 2023 to 30 November 2024
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:	Military mess subscriptions would normally cover the running costs of the mess but there had been substantial spending in excess of this income. On the other hand, tight control of function subsidies had led to an excess which covered the shortfall in subscription income. Whilst the combined bank and deposit assets of £87.8K, covered the liabilities of £53.3K, the £57.8K held in the bank account barely covered the liabilities. Some money may have to be transferred from the deposit account if cash flow becomes a problem. The mess fund had broadly broken even over the year as the net worth of the mess at year end had only fallen marginally to £153.1K including property and stock worth £83.8K.

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 £30K 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	17 January 2025

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

Registered Charity Number 1130662

BALANCE SHEET

30-Nov-24

ASSETS

30-Nov-23

Fixed Tangible Assets

Mess Property	Notes 2	£ 64,698.00	£ 69,583.00
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Current Assets

Bar Stocks		£ 18,199.41	£ 20,529.15
Vending Stock (Estimated)		£ 900.00	£ -
Mess Bills		£ 27,376.40	£ 30,376.30
Misc Debtors & Prepayments	7	£ 7,364.75	£ 15,257.67
Floats		£ 100.00	£ 100.00
Bank Account		£ 57,824.35	£ 17,946.70
Charities Deposit Account		£ 29,975.83	£ 38,630.73
		<u>£ 141,740.74</u>	<u>£ 122,840.55</u>

LIABILITIES

PLC Creditors	8	£ 8,638.40	£ 11,020.20
Misc Creditors	8A	£ 43,735.19	£ 27,778.42
VAT		£ 946.98	£ (843.76)
Charity Chest		£ -	£ 794.00
Total Current Liabilities		<u>£ 53,320.57</u>	<u>£ 38,748.86</u>

Net Current Assets	£ 88,420.17	£ 84,091.69
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Net Assets	<u><u>£ 153,118.17</u></u>	<u><u>£ 153,674.69</u></u>
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Approved on 17 January 2025

Signed on Original

Captain T Davey Royal Navy
Sole Managing Trustee

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

STATEMENT OF FINANCIAL ACTIVITIES

Income		<u>2024</u>	<u>2023</u>
	Notes		
Donations & Grants		£ 15,432.08	£ 52,892.74
Charitable Activities		£ 327,897.68	£ 291,831.95
Other Trading Activities		£ 10,392.73	£ 556.82
Investment Income		£ 1,471.10	£ 1,751.02
Total Income	3	<u>£ 355,193.59</u>	<u>£ 347,032.53</u>
Expenditure			
Raising Funds		£ 3,850.71	£ 375.00
Charitable Activities		£ 351,899.40	£ 378,024.29
Total Expenditure	4	<u>£ 355,750.11</u>	<u>£ 378,399.29</u>
Net Expenditure		£ (556.52)	£ (31,366.76)
Net Movement in Funds		£ (556.52)	£ (31,366.76)
Total Funds Brought Forward		£ 153,674.69	£ 185,041.45
Total Funds Carried Forward		<u><u>£ 153,118.17</u></u>	<u><u>£ 153,674.69</u></u>

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

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 23	£ 69,583.00
Additions	£ 4,870.08
Depreciation/Disposals	£ (9,755.08)
Property Valuation as at 30 Nov 24	<u>£ 64,698.00</u>

Note 3 - Income

	<u>2024</u>	<u>2023</u>
<i>Donations & Grants</i>		
Grant - RNRMC	£ 1,023.31	£ 52,100.74
Grant - Gosling Foundation	£ 14,408.77	£ -
Sponsorship - Pussers Rum	<u>£ -</u>	<u>£ 792.00</u>
	£ 15,432.08	£ 52,892.74
<i>Charitable Activities</i>		
Bar Sales	£ 101,576.47	£ 112,520.80
Mess Subscriptions (inc. Short Stay)	£ 76,522.82	£ 72,769.21
Associate/Civilian Subscriptions	£ 27,000.96	£ 25,444.73
Functions	£ 122,359.92	£ 77,871.79
Miscellaneous Income	<u>£ 437.51</u>	<u>£ 16.93</u>
	£ 327,897.68	£ 288,623.46
<i>Other Trading Activities</i>		
Shop	£ 2,328.16	£ 339.97
Vending	£ 5,394.35	£ -
Private Functions	£ 2,670.22	£ 3,208.49
Gaming Machine	<u>£ -</u>	<u>£ 216.85</u>
	£ 10,392.73	£ 3,765.31
<i>Investments</i>		
Interest	£ 1,471.10	£ 1,751.02
Total Income	<u>£ 355,193.59</u>	<u>£ 347,032.53</u>

Note 4 - Expenditure*Raising Funds*

Shop	£ 3,850.71		£ 375.00	
		£ 3,850.71		£ 375.00
<i>Charitable Activities</i>				
Trading Costs				
Bar Costs	£ 82,838.45		£ 87,265.27	
Functions, Social Events from Tickets	£ 122,359.92		£ 77,871.79	
Function Subsidy	£ 29,054.70		£ 39,217.40	
Vending Machine	£ 6,065.20		£ -	
Grant Funded Refurbishments				
Audio and Visual Upgrade	£ -		£ 5,999.99	
Jays Bar & Falklands Alley Refurb	£ -		£ 13,926.97	
Tack Room Refurbishment	£ -		£ 6,668.90	
Collingwood Bar	£ 14,408.77		£ -	
Garden Refurbishment	£ -		£ 40,663.47	
Games Room Refurbishment	£ 713.26		£ 5,760.66	
Mess Running Costs				
Coffee Room	£ 8,689.49		£ -	
Repairs, Renewals & Maintenance	£ 974.24		£ 4,245.72	
Gardening Maintenance	£ 2,395.52		£ 1,517.91	
Dining Hall Extras	£ 597.43		£ 2,523.75	
Free Functions	£ 1,009.50		£ 1,390.05	
Hospitality	£ 2,029.64		£ 3,973.00	
Coffee/Tea Boat	£ 29,969.22		£ 29,425.97	
Coffee Card	£ 4,800.00		£ -	
TV, Video & Audio	£ 7,918.12		£ 7,555.99	
Performing Rights Licence/PPL	£ 1,204.39		£ 921.82	
Mess Computers/Internet	£ 841.35		£ 965.75	
Newspapers	£ 4,601.70		£ 6,690.90	
Golf Team	£ 225.00		£ 200.00	
Darts Team	£ 525.19		£ 1,429.29	
Dry Cleaning/Mess Laundry	£ -		£ 1,812.20	
Insurance	£ 490.56		£ 399.76	
Trophy Hire	£ 26.91		£ 17.00	
CAF Sports Contributions	£ 2,000.00		£ 2,000.00	
Mess Committee Wages	£ 5,730.00		£ 5,915.00	
Bank/Credit Card Charges	£ 9,590.49		£ 6,341.28	
Gifts/Presentations	£ 782.97		£ 840.70	
Governance Costs				
Account Examinations	£ 1,690.00		£ 1,660.00	
Support Costs				
Committee Lunches	£ 331.76		£ 284.66	
Office Costs	£ 280.54		£ 709.64	
Bad Debts/Write Offs	£ -		£ 64.00	
Depreciation	£ 9,755.08		£ 19,765.45	
		£ 351,899.40		£ 378,024.29
Total Expenditure		£ 355,750.11		£ 378,399.29

Note 5 - Paid Employees

- Committee & Bar Wages of £8164 (last year £5915)
- 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

- a. No expenses or emoluments have been paid to the Sole Managing Trustee
- b. The Sole Managing Trustee is also the Sole Managing Trustee of the Central Amenities Fund HMS Collingwood. The Mess pays sums to the CAF as sports contributions on behalf of its members.
- c. There are no amounts due to or from the Sole Managing Trustee

Note 7 - Miscellaneous Debtors and Prepayments

Interest Accrued	£ 460.00
Vending Sales Nov Estimated	£ 700.00
Christmas Ball Dec 24 - Prepaid	£ 3,770.75
Sky TV - Prepaid	£ 93.00
PRS/PPL - Prepaid	£ 521.00
Insurance - Prepaid	£ 16.00
Trophy Hire - Prepaid	£ 9.00
CAF - Prepaid	£ 833.00
Coffee Lease - Prepaid	£ 962.00
	<u>£ 7,364.75</u>

Note 8 - Trading Creditors

Heinken	£ 1,520.66
Peake Wines	£ 879.77
Powder Monkey	£ 847.49
BOC	£ 367.12
Hallmark Vending	£ 1,661.76
Vendi Tech	£ 457.60
ESS	£ 2,904.00
	<u>£ 8,638.40</u>

Note 8A - Miscellaneous Creditors

Christmas Draw	£ 9,667.08
Christmas Ball Tickets 24 - Prepaid	£ 13,759.23
Coffee Card Deposits	£ 4,790.00
MOD Accommodation	£ 1,882.26
Key Deposits	£ 235.74
Bombing Memorial Fund	£ 92.72
AWT Association Fund	£ 848.89
PAYD Chits	£ 13.54
Portal, Dingwell & Norris Ltd - Cheese	£ 1,009.50
Gosling Bar Grant Unspent	£ 10,591.23
PNIE	£ 845.00
	<u>£ 43,735.19</u>

Note 9 - Endowment or Restricted Income Funds - None are held**Other Information**

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

Declarations

- a. The Trustee has not changed the year end date nor the length of the fund's financial year.
- b. The fund has no designated funds
- c. All the fund's operations are continuing operations and there were no discontinued operations.
- d. No funds are in deficit.
- e. The fund has no marketable intangible assets.
- f. There were no interfund loans outstanding at the balance sheet date.
- g. 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.
- h. 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>2024</u>		<u>2023</u>
Sales	£ 87,178.60		£ 96,209.57
Sales at Cost	<u>£ 14,397.87</u>		<u>£ 16,311.23</u>
	£ 101,576.47		£ 112,520.80
Opening Stock @ 1 Dec 23	£ 20,529.15		£ 18,859.01
Add: Purchases	<u>£ 71,005.90</u>		<u>£ 80,976.89</u>
	£ 91,535.05		£ 99,835.90
Closing Stock @ 30 Nov 24	<u>£ (18,199.41)</u>		<u>£ (20,529.15)</u>
Cost of Sales	<u>£ 73,335.64</u>	72%	<u>£ 79,306.75</u> 70%
	£ 28,240.83		£ 33,214.05
Gross Profit to Sales	32%		35%
Gross Profit to all Sales	28%		30%
Gross Profit to Cost of Sales (mark up).	39%		42%
Less Bar Running Costs			
Spillage & Pipeclean	£ 9.00		£ 546.82
Bar Rep	£ 2,434.00		£ 1,610.00
Bar Sundries/Maint/Insurance	<u>£ 7,059.81</u>		<u>£ 5,801.70</u>
	<u>£ 9,502.81</u>		<u>£ 7,958.52</u>
Net Profit	<u><u>£ 18,738.02</u></u>	21%	<u><u>£ 25,255.53</u></u> 26%

VENDING TRADING ACCOUNT

Sales	£ 5,394.35
Opening Stock	£ -
Purchases	<u>£ 6,965.20</u>
	£ 6,965.20
Closing Stock (Estimated)	<u>£ (900.00)</u>
Cost of Sales	<u>£ 6,065.20</u>
Net Loss	<u>£ (670.85)</u>

**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 2024 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

17 January 2025