

# WARRANT OFFICERS' AND SENIOR RATINGS' MESS HMS HERON

England & Wales · Charity number 1133196

## Details

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Other names	WO & SR MESS HMS HERON
Status	Registered
Legal form	Other
Registered	2009-12-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Ministry of Defence  
H M S Heron  
Royal Naval Air Station  
Yeovilton  
Yeovil  
BA22 8HT

**Phone** 01935455368

## Activities

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**Objects:** 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.

**Activities:** To supply social and community activities to our services to enhance morale and offer support to families

## Classification

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- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£351,405	£384,180	-	-
2024-04-30	£334,492	£354,637	-	-
2023-04-30	£348,147	£398,387	-	-
2022-04-30	£332,330	£300,882	-	-
2021-04-30	£164,096	£121,988	-	-

## Trustees

Name	Role	Appointed
Captain Duncan James Thomas		2023-09-09

**WARRANT OFFICERS' AND SENIOR RATINGS' MESS HMS HERON**

England & Wales - Charity number 1133196

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# Accounts

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***THE WARRANT OFFICERS', SENIOR RATINGS'  
AND SERGEANTS' MESS***

***HMS HERON***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 May 2024 to 30 April 2025**

**Registered Charity No. 1133196**

## Trustees' Annual Report and Comments

### Warrant Officers', Senior Ratings', and Sergeants' Mess HMS HERON

Charity Registered No:	1133196
Covering the Accounting Year:	1 May 2024 to 30 April 2025
Address:	RNAS Yeovilton Yeovil Somerset BA22 8HT
Governing Document:	Constitution (and Mess Rules)
Object:	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 the Royal Naval Air Station, Yeovilton.
Trustee:	Captain D Thomas Royal Navy.
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Barclays Bank King George Street Yeovil
Independent Examiner:	P A Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of esprit de corps. The mess put on a full social programme for its members during the year, except the Christmas ball was cancelled due to adverse weather conditions and generous subsidies were provided to functions.
Financial Review:	<p>The fund was worth £204.3K of which £139.4K was represented by property and stock. The bank and cash holdings of £66.2K easily covered liabilities of £17.5K. The fund had fallen in value by £31.2K The main reasons were:</p> <ul style="list-style-type: none"><li>• Function subsidies exceeding trading income -£23.7K.</li><li>• VAT on subsidies - £3.9K.</li><li>• Bar Wages - £20.4K.</li></ul> <p>Offset by</p> <ul style="list-style-type: none"><li>• Military subscriptions exceeding refurbishments and non-trading costs - £16.4K.</li></ul>

Investment Policy: The charity has no investments.

Financial Reserves Policy: The Trustee has considered the level of reserves required, appropriate to the charity's needs. This is set at £50K. 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.

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. Independent examination of the accounts twice yearly will mitigate the risk of any mismanagement by the mess committee.

Public Benefit Statement: This fund provides public benefit by assisting Service personnel to perform their 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.

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.

Declaration:

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

*Signed On Original*

Name	Captain D Thomas Royal Navy
Appointment	Commanding Officer and Sole Managing Trustee
Date	20 June 2025

# HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS

Registered Charity 1133196

## BALANCE SHEET

30-Apr-25

### ASSETS

	Note		30-Apr-24
<u>Fixed Assets</u>			
Mess Property	7	£ 122,425.00	£ 129,902.00
<u>Current Assets</u>			
Bar & Vending Stocks:	7A	£ 16,980.73	£ 17,357.25
Mess Bills		£ 10,645.83	£ 11,207.25
Prepayments & Misc Debts	8	£ 5,473.60	£ 18,513.20
Bank Accounts		£ 63,001.87	£ 76,007.30
Bank Account (Xmas Draw)		£ 1,561.77	£ 1,554.33
Cash & Floats		£ 1,672.08	£ 1,182.88
Total Current Assets		<u>£ 99,335.88</u>	<u>£ 125,822.21</u>

### LIABILITIES

Creditors	9	£ 16,238.59	£ 18,819.14
VAT Due		£ 1,258.90	£ 1,413.57
Current Liabilities		<u>£ 17,497.49</u>	<u>£ 20,232.71</u>
Net Current Assets		£ 81,838.39	£ 105,589.50
Net Assets		<u><b>£ 204,263.39</b></u>	<u><b>£ 235,491.50</b></u>

Approved on 20 June 2025

*Signed On Original*

Captain D Thomas Royal Navy  
Sole Managing Trustee

**HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For Twelve Months to 30 April 2025**

	<i>Note</i>	<i>Previous Year</i>
<b>Income</b>		
Charitable Activities	£ 312,774.05	£ 296,103.55
Other Trading Activities	£ 38,060.32	£ 37,774.35
Interest Income	<u>£ 570.60</u>	<u>£ 613.99</u>
Total Income	3 <u><u>£ 351,404.97</u></u>	<u><u>£ 334,491.89</u></u>
<b>Expenditure</b>		
Raising Funds	£ 38,239.23	£ 38,037.43
Charitable Activities	<u>£ 345,940.86</u>	<u>£ 316,599.49</u>
Total Expenditure	4 <u><u>£ 384,180.09</u></u>	<u><u>£ 354,636.92</u></u>
Net Expenditure	£ (32,775.12)	£ (20,145.03)
Previous Year Corrections	£ 1,547.01	£ (3,207.18)
Total Funds Brought Forward	£ 235,491.50	£ 258,843.71
Total Funds Carried Forward	<u><u>£ 204,263.39</u></u>	<u><u>£ 235,491.50</u></u>

## HMS HERON WARRANT OFFICERS' ,SENIOR RATINGS' AND SERGEANTS MESS

### Notes to the Accounts dated 30 April 2025

#### 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.

#### Income

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

#### Expenditure and Liabilities

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

#### Assets

- a. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- b. Stocks are valued at the lower of cost or market value.

#### Note 2 - Investments

There are none

#### Note 3 - Income

	<u>Year to 30 Apr 25</u>	<u>Previous Year</u>
<i>Charitable Activities</i>		
Mess Subs	£ 122,879.29	£ 129,941.25
Subscription Refund to 1 AAC	£ (4,000.00)	£ (3,885.93)
Associate Subscriptions	£ 4,104.96	£ 4,027.74
Bar Income	£ 130,953.57	£ 106,694.38
Vending Sales	£ 26,025.98	£ 41,222.94
Polo Shirts	£ 66.65	£ 163.06
Function Income	£ 21,733.49	£ 5,750.60
Twickenham Army v Navy	£ 2,372.54	£ 1,681.50
Christmas Draw	£ 5,908.42	£ 8,111.33
Christmas Bottle Draw	£ 616.45	£ 437.50
Meat Raffle	£ 2,030.20	£ 1,607.46
Bouncy Castle Hire	£ -	£ 50.00
Misc Income	£ 82.50	£ 301.72
	£ 312,774.05	£ 296,103.55
<i>Other Trading Activities</i>		
Private & Departmental Functions	£ 38,060.32	£ 37,774.35
	£ 38,060.32	£ 37,774.35
<i>Investment Income</i>		
Bank Interest	£ 570.60	£ 613.99
<b>Total Income</b>	<b>£ 351,404.97</b>	<b>£ 334,491.89</b>

**Note 4 - Expenditure**Year to 30 Apr 25Previous Year*Fund Raising*

Private & Department Functions	£ 37,907.81		£ 37,984.05
Private Function Sundries	£ 331.42		£ 53.38
		£ 38,239.23	£ 38,037.43

*Charitable Activities*

## Operating Costs

Bar Expenses	£ 120,762.99		£ 95,704.59
Vending Purchases	£ 23,878.23		£ 40,483.27
Polo Shirts	£ -		£ 120.40
Function Expenses from Tickets	£ 21,733.49		£ 5,750.60
Functions Expenses from Subsidy	£ 60,319.23		£ 36,414.66
Additional VAT from Subsidy	£ 3,946.46		£ 619.36
Twickenham Army v Navy	£ 4,532.66		£ 3,067.52
Christmas Draw	£ 5,512.98		£ 7,248.34
Christmas Bottle Draw	£ 500.00		£ 349.59
Monthly Meat Raffle	£ 2,100.00		£ 1,960.00

## Refurbishment Costs

Family Cabin Refurbishment	£ 1,028.61		£ -
Chesterfield Furniture Refurbishment	£ -		£ 4,000.00

## Running Costs

Lt Leyshon Wake	£ 165.29		£ -
Mess AGM	£ 338.38		£ -
Insurances	£ 1,411.96		£ 1,603.07
Repairs & Renewals	£ 2,238.20		£ 4,236.10
Patio & Outside Improvements	£ 2,984.83		£ 792.98
Reactive Cleaning	£ 30.00		£ 236.80
Christmas Decorations	£ 4,000.00		£ 15,574.46
Newspapers & Periodicals	£ 286.30		£ 3,317.10
TV and Video	£ 2,238.88		£ 5,353.16
Presentation Stock, Gifts & Flowers	£ 12,987.86		£ 12,824.47
Trophy Hire	£ 4.08		£ 48.40
Coffee/Water	£ 14,257.67		£ 18,346.06
Dining Hall Extra Messing	£ 16,741.11		£ 13,932.02
Performing Rights	£ 1,718.51		£ 1,596.22
Mess Guests	£ 2,199.83		£ 2,686.86
Grants	£ 1,012.50		£ 1,766.88
CAF	£ 2,000.00		£ -
Internet & Phone	£ 480.00		£ -

## Governance Costs

Examination of Accounts	£ 1,755.00		£ 1,795.00
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## Support Costs

Office Costs	£ 4,546.15		£ 4,085.63
Committee Wages	£ 11,778.69		£ 11,741.81
Epos Card Charges	£ 3,874.00		£ 3,079.30
Depreciation	£ 14,576.97		£ 17,864.84

£ 345,940.86

£ 316,599.49

Total Expenditure

£ 384,180.09£ 354,636.92**Note 5 - Paid Employees**

a. Wages totalling £32154 (previous year £28946) were paid to bar staff and a committee member. None earned enough to require Employer's National Insurance contributions to be paid.

**Note 6 - Trustees and Other Related Parties**

a. No expenses or emoluments have been paid to the Sole Managing Trustee

b. There were no amounts due to or from the Sole Managing Trustee.

**Note 7 - Tangible Fixed Assets - Property Account**

	Depreciating Property	Non-Depreciating Property
As at 1 May 2024	£ 34,237.00	£ 95,665.00
Additions	£ 6,739.97	£ 360.00
Depreciation & Disposals	£ (14,576.97)	£ -
As at 30 Apr 2025	<u>£ 26,400.00</u>	<u>£ 96,025.00</u>

**Note 7A - Stocks**

Bar	£ 12,252.46
Vending	£ 1,567.97
Polo Shirt	£ 3,160.30
	<u>£ 16,980.73</u>

**Note 8 - Miscellaneous Debtors & Prepayments**

Vending	£ 2,156.50
Bar Sales	£ 869.10
Oktober Fest Prepaid	£ 875.00
Trophy Hire Prepaid	£ 48.00
Performing Rights/PPL Prepaid	£ 879.00
Insurance Prepaid	£ 646.00
	<u>£ 5,473.60</u>

**Note 9 - Creditors**

Crown Accommodation	£ 472.79
HMRC - Additional VAT on Functions	£ 3,946.46
Top Tables and Private Functions Prepaid	£ 6,696.79
Extra Messing - ESS	£ 945.38
Coors - Bar	£ 2,339.79
Bar Gas	£ 304.58
Sage	£ 349.80
Epos Tills	£ 298.00
PN Independent Examinations	£ 885.00
	<u>£ 16,238.59</u>

**Note 10 - Endowment or Restricted Income Funds**

There were none.

**Note 11 - Other Information**

- 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.

**Note 12 - Declarations**

- The Trustee has not changed the year end date .
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets.
- 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 although there are periodic professional valuations of non depreciating assets.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

### Bar Trading for Twelve Months to 30 Apr 25

			<u>Previous Year</u>
Sales	£ 130,953.57		£ 106,694.38
Cost of Sales	<u>£ 90,569.27</u>		<u>£ 73,436.70</u>
Gross Profit	£ 40,384.30		£ 33,257.68
Gross Profit or Loss /Sales =	31%		31%
Gross Profit or Loss /Cost of Sales = (i.e. average mark up)	45%		45%
 Less Expenses:			
Bar Wages	£ 20,376.12	16%	£ 17,204.37
Pipe Cleaning & Spillage	<u>£ 9,817.60</u>	7%	<u>£ 5,063.52</u>
	<u>£ 30,193.72</u>		<u>£ 22,267.89</u>
 Net Profit	 <u><u>£ 10,190.58</u></u>	 7.8%	 <u><u>£ 10,989.79</u></u>
			10.3%

## **Independent Examiner's Report to the Trustee of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron. Registered Charity No. 1133196**

I report to the trustee on my examination of the accounts of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron for the year ended 30 April 25.

### **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

20 June 2025

**WARRANT OFFICERS' AND SENIOR RATINGS' MESS HMS HERON**

England & Wales - Charity number 1133196

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# Accounts

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***THE WARRANT OFFICERS', SENIOR RATINGS'  
AND SERGEANTS' MESS***

***HMS HERON***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 May 2023 to 30 April 2024**

**Registered Charity No. 1133196**

## Trustees' Annual Report and Comments

### Warrant Officers', Senior Ratings', and Sergeants' Mess HMS HERON

Charity Registered No:	1133196
Covering the Accounting Year:	1 May 2023 to 30 April 2024
Address:	RNAS Yeovilton Yeovil Somerset BA22 8HT
Governing Document:	Constitution (and Mess Rules)
Object:	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 the Royal Naval Air Station, Yeovilton.
Trustee:	Commodore N R Griffin MBE Royal Navy (until 30 August 2023). Captain D Thomas Royal Navy (from 31 August 2023).
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Barclays Bank King George Street Yeovil
Independent Examiner:	P A Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of esprit de corps. The mess put on a full social programme for its members during the year, except the Christmas ball was cancelled due to adverse weather conditions and generous subsidies were provided to functions.
Financial Review:	The mess finances remained healthy at £235.5K, despite a fall of £23.3K. Of this total, property and stock totalled £147.3K or 63% of the worth of the mess. Bank and cash assets of £77.2K exceeded liabilities by £20.2K. The main reason for the fall was that trading profits (mainly bar net profit and associate member subscriptions) of £15.5K did not cover function subsidies of £36.4K by £20.9K.
Investment Policy:	The charity has no investments.

Financial Reserves Policy: The Trustee has considered the level of reserves required, appropriate to the charity's needs. This is set at £50K. 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.

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. Independent examination of the accounts twice yearly will mitigate the risk of any mismanagement by the mess committee.

Public Benefit Statement: This fund provides public benefit by assisting Service personnel to perform their 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.

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.

Declaration:

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

*Signed On Original*

Name	Captain D Thomas Royal Navy
Appointment	Commanding Officer and Sole Managing Trustee
Date	31 May 2024

# HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS

Registered Charity 1133196

## BALANCE SHEET

30-Apr-24

### ASSETS

	Note		30-Apr-23
<u>Fixed Assets</u>			
Mess Property	7	£ 129,902.00	£ 141,520.00
<u>Current Assets</u>			
Bar & Vending Stocks:	7A	£ 17,357.25	£ 16,827.28
Mess Bills		£ 11,207.25	£ 13,190.00
Prepayments & Misc Debts	8	£ 18,513.20	£ 8,655.23
Bank Accounts		£ 76,007.30	£ 91,481.31
Bank Account (Xmas Draw)		£ 1,554.33	£ 3,096.58
Cash & Floats		£ 1,182.88	£ 2,467.89
Total Current Assets		<u>£ 125,822.21</u>	<u>£ 135,718.29</u>

### LIABILITIES

Creditors	9	£ 18,819.14	£ 18,019.45
VAT Due		£ 1,413.57	£ 375.13
Current Liabilities		<u>£ 20,232.71</u>	<u>£ 18,394.58</u>
Net Current Assets		£ 105,589.50	£ 117,323.71
Net Assets		<u><b>£ 235,491.50</b></u>	<u><b>£ 258,843.71</b></u>

Approved on 31 May 2024

*Signed On Original*

Captain D Thomas Royal Navy  
Sole Managing Trustee

**HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For Twelve Months to 30 April 2024**

	<i>Note</i>	<i>Previous Year</i>
<b>Income</b>		
Charitable Activities	£ 296,103.55	£ 305,395.93
Other Trading Activities	£ 37,774.35	£ 42,657.22
Interest Income	<u>£ 613.99</u>	<u>£ 94.08</u>
Total Income	3 <u><u>£ 334,491.89</u></u>	<u><u>£ 348,147.23</u></u>
<b>Expenditure</b>		
Raising Funds	£ 38,037.43	£ 41,898.53
Charitable Activities	<u>£ 316,599.49</u>	<u>£ 356,488.60</u>
Total Expenditure	4 <u><u>£ 354,636.92</u></u>	<u><u>£ 398,387.13</u></u>
Net Expenditure	£ (20,145.03)	£ (50,239.90)
Previous Year Corrections	£ (3,207.18)	£ 1,995.50
Total Funds Brought Forward	£ 258,843.71	£ 307,088.11
Total Funds Carried Forward	<u><u>£ 235,491.50</u></u>	<u><u>£ 258,843.71</u></u>

## HMS HERON WARRANT OFFICERS' ,SENIOR RATINGS' AND SERGEANTS MESS

### Notes to the Accounts dated 30 April 2024

#### 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.

#### Income

- a. Donations are included in the Statement of Financial Activities (SOFA) when the fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

#### Expenditure and Liabilities

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

#### Assets

- a. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- b. Stocks are valued at the lower of cost or market value.

#### Note 2 - Investments

There are none

#### Note 3 - Income

	<u>Year to 30 Apr 24</u>	<u>Previous Year</u>
<i>Charitable Activities</i>		
Mess Subs	£ 126,055.32	£ 132,470.26
Subscription Refund to 1 AAC	£ -	£ (10,204.25)
Associate Subscriptions	£ 4,027.74	£ 4,695.99
Bar Income	£ 106,694.38	£ 111,667.56
Vending Sales	£ 41,222.94	£ 38,333.14
Polo Shirts	£ 163.06	£ -
Function Income	£ 5,750.60	£ 20,420.37
Twickenham Army v Navy 2023	£ 1,681.50	£ -
Christmas Draw	£ 8,111.33	£ 3,840.92
Christmas Bottle Draw	£ 437.50	£ 714.00
Meat Raffle	£ 1,607.46	£ 2,514.00
Bouncy Castle Hire	£ 50.00	£ -
Misc Income	£ 301.72	£ 943.94
	£ 296,103.55	£ 305,395.93
<i>Other Trading Activities</i>		
Private & Departmental Functions	£ 37,774.35	£ 42,657.22
	£ 37,774.35	£ 42,657.22
<i>Investment Income</i>		
Bank Interest	£ 613.99	£ 94.08
<b>Total Income</b>	<b>£ 334,491.89</b>	<b>£ 348,147.23</b>

**Note 4 - Expenditure**

Year to 30 Apr 24

Previous Year

*Fund Raising*

Private & Department Functions	£ 37,984.05	£ 41,717.63
Private Function Sundries	£ 53.38	£ 180.90
	<u>£ 38,037.43</u>	<u>£ 41,898.53</u>
<i>Charitable Activities</i>		
Operating Costs		
Bar Expenses	£ 95,704.59	£ 94,206.51
Bar Uniform	£ -	£ 196.00
Vending Purchases	£ 40,483.27	£ 35,329.87
Polo Shirts	£ 120.40	£ -
Function Expenses from Tickets	£ 5,750.60	£ 20,420.37
Functions Expenses from Subsidy	£ 36,414.66	£ 65,843.96
Additional VAT from Subsidy	£ 619.36	£ 1,347.78
Twickenham Army v Navy	£ 3,067.52	£ -
Christmas Draw	£ 7,248.34	£ 5,559.92
Christmas Bottle Draw	£ 349.59	£ 538.24
Monthly Meat Raffle	£ 1,960.00	£ 2,365.17
Refurbishment Costs		
President's Room Refurb	£ -	£ 10,003.54
TV Room - Audio/Visual Refurb	£ -	£ 11,344.21
Chesterfield Furniture Refurbishment	£ 4,000.00	£ -
Running Costs		
Mess AGM	£ -	£ 624.00
Insurances	£ 1,603.07	£ 1,534.61
Repairs & Renewals	£ 4,236.10	£ 5,353.86
Patio & Outside Improvements	£ 792.98	£ -
Reactive Cleaning	£ 236.80	£ 76.46
Xmas Decorations	£ 15,574.46	£ 15,090.00
Newspapers & Periodicals	£ 3,317.10	£ 2,933.90
TV and Video	£ 5,353.16	£ 1,597.47
Presentation Stock, Gifts & Flowers	£ 12,824.47	£ 14,374.54
Trophy Hire	£ 48.40	£ 48.68
Coffee/Water	£ 18,346.06	£ 12,753.10
Dining Hall Extra Messing	£ 13,932.02	£ 11,405.40
Performing Rights	£ 1,596.22	£ 1,449.66
Mess Guests	£ 2,686.86	£ 2,761.15
Grants	£ 1,766.88	£ 698.40
Miscellaneous Expenses	£ -	£ 391.39
Governance Costs		
Examination of Accounts	£ 1,795.00	£ 1,760.00
Support Costs		
Office Costs	£ 4,085.63	£ 4,083.18
EPOS Tills	£ 1,788.00	£ -
Committee Wages	£ 11,741.81	£ 11,385.65
Bank & Card Charges	£ 1,291.30	£ -
Depreciation	£ 17,864.84	£ 21,011.58
	<u>£ 316,599.49</u>	<u>£ 356,488.60</u>
Total Expenditure	<u>£ 354,636.92</u>	<u>£ 398,387.13</u>

**Note 5 - Paid Employees**

a. Wages totalling £28946 (previous year £24617) were paid to bar staff and a committee member. None earned enough to require Employer's National Insurance contributions to be paid.

**Note 6 - Trustees and Other Related Parties**

- a. No expenses or emoluments have been paid to the Sole Managing Trustee  
b. There were no amounts due to or from the Sole Managing Trustee.

**Note 7 - Tangible Fixed Assets - Property Account**

	Depreciating Property	Non-Depreciating Property
As at 1 May 2023	£ 45,855.00	£ 95,665.00
Additions	£ 6,246.84	£ -
Depreciation & Disposals	£ (17,864.84)	£ -
As at 30 Apr 2024	<u>£ 34,237.00</u>	<u>£ 95,665.00</u>

**Note 7A - Stocks**

Bar	£ 12,401.09
Vending	£ 1,795.86
Polo Shirt	£ 3,160.30
	<u>£ 17,357.25</u>

**Note 8 - Miscellaneous Debtors & Prepayments**

Vending	£ 2,800.00
Private Function	£ 73.36
Christmas Ball Cancelled - Supplier costs held for other Events	£ 9,453.14
Bank Interest	£ 107.00
Twickenham 24	£ 3,028.50
Bar Sales	£ 1,212.20
Prepaid Performing Rights/PPL	£ 839.00
Prepaid Insurance	£ 1,000.00
	<u>£ 18,513.20</u>

**Note 9 - Creditors**

Crown Accommodation	£ 1,166.76
HMRC - Additional VAT on Functions	£ 619.36
Top Tables	£ 5,952.19
Twickenham 24	£ 1,720.00
Newspapers	£ 278.40
Coffee	£ 1,272.64
Coors - Bar	£ 518.38
Bar Gas	£ 141.87
Sage	£ 321.30
Christmas Ball Cancelled - Ticket Refunds Owing	£ 5,423.24
Christmas Draw 25 - Prepaid tickets	£ 490.00
PN Independent Examinations	£ 915.00
	<u>£ 18,819.14</u>

**Note 10 - Endowment or Restricted Income Funds**

There were none.

**Note 11 - Other Information**

- 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.

**Note 12 - Declarations**

- The Trustee has not changed the year end date
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets
- 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 although there are periodic professional valuations of non depreciating assets.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

### Bar Trading for Twelve Months to 30 Apr 24

		<u>Previous Year</u>
Sales	£ 106,694.38	£ 111,667.56
Cost of Sales	<u>£ 73,436.70</u>	<u>£ 76,935.33</u>
Gross Profit	£ 33,257.68	£ 34,732.23
Gross Profit or Loss /Sales =	31%	31%
Gross Profit or Loss /Cost of Sales = (i.e. average mark up)	45%	45%
 Less Expenses:		
Bar Wages	£ 17,204.37	£ 13,232.30
Pipe Cleaning & Spillage	<u>£ 5,063.52</u>	<u>£ 4,038.88</u>
	<u>£ 22,267.89</u>	<u>£ 17,271.18</u>
 Net Profit	 <u><u>£ 10,989.79</u></u>	 <u><u>£ 17,461.05</u></u>
	10.3%	15.6%

## **Independent Examiner's Report to the Trustee of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron. Registered Charity No. 1133196**

I report to the trustee on my examination of the accounts of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron for the year ended 30 April 24

### **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 May 2024

**WARRANT OFFICERS' AND SENIOR RATINGS' MESS HMS HERON**

England & Wales - Charity number 1133196

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# Accounts

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***THE WARRANT OFFICERS', SENIOR RATINGS'  
AND SERGEANTS' MESS***

***HMS HERON***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 May 2022 to 30 April 2023**

**Registered Charity No. 1133196**

## Trustees' Annual Report and Comments

### Warrant Officers', Senior Ratings' and Sergeants' Mess HMS HERON

Charity Registered No:	1133196
Covering the Accounting Year:	1 May 2022 to 30 April 2023
Address:	RNAS Yeovilton Yeovil Somerset BA22 8HT
Governing Document:	Constitution (and Mess Rules)
Object:	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 the Royal Naval Air Station, Yeovilton.
Trustee:	Commodore N R Griffin MBE Royal Navy
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers:	Barclays Bank King George Street Yeovil
Independent Examiner:	P A Nichols MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements:	To have resources available for expenditure on improvements to the quality of life, and the engenderment of esprit de corps. The mess put on a full social programme for its members during the year and generous subsidies were provided to functions.
Financial Review:	The fund was worth £258.9K of which £158.3K was represented by property and stock. The bank holdings of £91.5K easily covered liabilities of £18.4K. The fund had fallen in value by £47.6K. The main reasons were: <ul style="list-style-type: none"><li>• Function subsidies that were not covered by trading profits - £40.6K.</li><li>• Additional VAT bill - £1.3K.</li><li>• Military subscriptions not covering refurbishments and non-trading costs - £8.4K.</li><li>• Offset by minor incomes totalling £2.7K.</li></ul>
Investment Policy:	The charity has no investments.

Financial Reserves Policy: The Trustee has considered the level of reserves required, appropriate to the charity's needs. This is set at £30K. 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.

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. Independent examination of the accounts twice yearly will mitigate the risk of any mismanagement by the mess committee.

Public Benefit Statement: This fund provides public benefit by assisting Service personnel to perform their 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.

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.

Declaration:

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

*Signed on Original*

Name Commodore N R Griffin MBE Royal Navy  
Appointment Commanding Officer and sole Managing Trustee  
Date ..... 31 May 2023

## **Independent Examiner's Report to the Trustee of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron. Registered Charity No. 1133196**

I report to the trustee on my examination of the accounts of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron for the year ended 30 April 23

### **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 May 2023

# HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS

Registered Charity 1133196

## BALANCE SHEET

30-Apr-23

### ASSETS

	Note		<u>30-Apr-22</u>
<u>Fixed Assets</u>			
Mess Property	7	£ 141,520.00	£ 138,029.00
<u>Current Assets</u>			
Bar & Vending Stocks:	7A	£ 16,827.28	£ 10,982.43
Messbills		£ 13,190.00	£ 9,107.00
Prepayments & Misc Debts	8	£ 8,655.23	£ 27,929.45
Bank Accounts		£ 91,481.31	£ 134,996.23
Bank Account (Xmas Draw)		£ 3,096.58	£ 542.50
Cash & Floats		£ 2,467.89	£ 3,688.17
Total Current Assets		<u>£ 135,718.29</u>	<u>£ 187,245.78</u>

### LIABILITIES

Creditors	9	£ 18,019.45	£ 17,051.50
VAT due		£ 375.13	£ 1,135.17
Current Liabilities		<u>£ 18,394.58</u>	<u>£ 18,186.67</u>
Net Current Assets		£ 117,323.71	£ 169,059.11
Net Assets		<u><u>£ 258,843.71</u></u>	<u><u>£ 307,088.11</u></u>

Approved on 31 May 2023

*Signed On Original*

Commodore N R Griffin MBE Royal Navy  
Sole Managing Trustee

**HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For Twelve Months to 30 April 2023**

	<i>Note</i>	<i>Previous Year</i>
<b>Income</b>		
Voluntary Income	£ -	£ 19,386.75
Charitable Activities	£ 305,395.93	£ 271,001.04
Other Trading Activities	£ 42,657.22	£ 41,942.21
Interest Income	<u>£ 94.08</u>	<u>£ 0.03</u>
Total Income	3 <u>£ 348,147.23</u>	<u>£ 332,330.03</u>
<b>Expenditure</b>		
Raising Funds	£ 41,898.53	£ 40,868.62
Charitable Activities	<u>£ 356,488.60</u>	<u>£ 260,013.14</u>
Total Expenditure	4 <u>£ 398,387.13</u>	<u>£ 300,881.76</u>
Net Income/(Expenditure)	£ (50,239.90)	£ 31,448.27
Previous Year Corrections	£ 1,995.50	£ (622.65)
Total Funds Brought Forward	£ 307,088.11	£ 275,639.87
Total Funds Carried Forward	<u>£ 258,843.71</u>	<u>£ 306,465.49</u>

## HMS HERON WARRANT OFFICERS' ,SENIOR RATINGS' AND SERGEANTS MESS

### Notes to the Accounts dated 30 April 2023

#### 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 fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

##### Expenditure and liabilities

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

##### Assets

- a. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- b. Stocks are valued at the lower of cost or market value.

#### Note 2 - Investments

There are none

#### Note 3 - Income

	<u>Year to 30 Apr 23</u>		<u>Previous Year</u>
<i>Voluntary Income</i>			
Donations and Grants	£ -		£ 19,386.75
<i>Charitable Activities</i>			
Mess Subs	£ 132,470.26		£ 134,192.07
Subscription refund to 1 AAC	£ (10,204.25)		£ (6,238.00)
Associate Subscriptions	£ 4,695.99		£ 3,945.68
Bar income	£ 111,667.56		£ 90,615.44
Vending Sales	£ 38,333.14		£ 33,742.80
Function Income	£ 20,420.37		£ 583.02
Twickenham Army v Navy	£ -		£ 3,518.33
Christmas Draw	£ 3,840.92		£ 8,790.70
Christmas Bottle Draw	£ 714.00		£ -
Meat Raffle	£ 2,514.00		£ 1,529.00
Misc income	<u>£ 943.94</u>		<u>£ 322.00</u>
	£ 305,395.93		£ 271,001.04
<i>Other Trading Activities</i>			
Private & Departmental Functions	<u>£ 42,657.22</u>		<u>£ 41,942.21</u>
	£ 42,657.22		£ 41,942.21
<i>Investment Income</i>			
Bank Interest	£ 94.08		£ -
<b>Total Income</b>	<u><u>£ 348,147.23</u></u>		<u><u>£ 332,330.00</u></u>

**Note 4 - Expenditure**Year to 30 Apr 23Previous Year*Fund Raising*

Private & Department Functions	£ 41,717.63		£ 40,226.13	
Private Function Sundries	£ 180.90		£ 642.49	
		£ 41,898.53		£ 40,868.62

*Charitable Activities*

## Operating Costs

Bar Expenses	£ 94,206.51		£ 71,495.87	
Bar Uniform	£ 196.00		£ 352.80	
Vending Purchases	£ 35,329.87		£ 30,796.26	
Function Expenses from Tickets	£ 20,420.37		£ 583.02	
Functions Expenses from Subsidy	£ 65,843.96		£ 21,504.27	
Additional VAT from Subsidy	£ 1,347.78		£ -	
Twickenham Army v Navy	£ -		£ 5,108.50	
Christmas Draw	£ 5,559.92		£ 14,679.56	
Christmas Bottle Draw	£ 538.24		£ -	
Monthly Meat Raffle	£ 2,365.17		£ 1,855.88	

## Refurbishment Costs

President's Room Refurb	£ 10,003.54		£ 12,924.87	
TV Room - Audio/Visual Refurb	£ 11,344.21		£ -	

## Running Costs

Mess AGM	£ 624.00		£ -	
Insurances	£ 1,534.61		£ 1,647.35	
Repairs & Renewals	£ 5,353.86		£ 3,701.99	
Reactive Cleaning	£ 76.46		£ -	
Xmas Decorations	£ 15,090.00		£ 15,552.77	
Newspapers & Periodicals	£ 2,933.90		£ 2,509.55	
TV and Video	£ 1,597.47		£ 2,093.46	
Presentation Stock, Gifts & Flowers	£ 14,374.54		£ 15,205.72	
Trophy Hire	£ 48.68		£ 42.00	
Coffee/Water	£ 12,753.10		£ 14,830.05	
Dining Hall Extra Messing	£ 11,405.40		£ 7,919.46	
Performing Rights	£ 1,449.66		£ 1,218.39	
Mess Guests	£ 2,761.15		£ 1,444.81	
Grants	£ 698.40		£ 438.00	
Miscellaneous Expenses	£ 391.39		£ 396.22	

## Governance Costs

Examination of Accounts	£ 1,760.00		£ 1,750.00	
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## Support Costs

Office Costs	£ 4,083.18		£ 3,444.98	
Internet & Phone	£ -		£ 160.00	
Committee Wages	£ 11,385.65		£ 5,483.01	
Bank Charges	£ -		£ 49.50	
Depreciation	£ 21,011.58		£ 22,824.85	

£ 356,488.60

£ 260,013.14

## Total Expenditure

£ 398,387.13£ 300,881.76**Note 5 - Paid Employees**

a. Wages totalling £24617 (previous year £14560) were paid to bar staff and a committee member. None earned enough to require Employer's National Insurance contributions to be paid.

**Note 6 - Trustees and Other Related Parties**

- a. No expenses or emoluments have been paid to the sole Managing Trustee  
b. There were no amounts due to or from the sole Managing Trustee.

**Note 7 - Tangible Fixed Assets - Property Account**

	Depreciating Property	Non-Depreciating Property
As at 1 May 2022	£ 42,364.00	£ 95,665.00
Additions	£ 24,502.58	£ -
Depreciation & Disposals	£ (21,011.58)	£ -
As at 30 Apr 2023	<u>£ 45,855.00</u>	<u>£ 95,665.00</u>

**Note 7A - Stocks**

Bar Stock	£ 11,135.23
Vending Stock	£ 5,692.05
	<u>£ 16,827.28</u>

**Note 8 - Miscellaneous Debtors & Prepayments**

Vending	£ 2,500.00
Bar Sales (PF)	£ 243.00
Bar Wages (PF)	£ 49.88
Twickenham 23	£ 2,971.40
Coors Credit	£ 1,166.95
Prepaid Performing Rights/PPL	£ 758.00
Prepaid Insurance	£ 966.00
	<u>£ 8,655.23</u>

**Note 9 - Creditors**

Crown Accommodation	£ 1,358.40
Top Tables	£ 7,428.69
HMRC Additional VAT	£ 1,347.78
Twickenham 23	£ 1,517.50
Newspapers	£ 266.70
Ballantynes - Leaving Gifts	£ 226.50
Coors - Bar	£ 1,211.96
Bar Gas	£ 156.00
Sage	£ 303.40
ESS - Dining Hall Extras	£ 65.90
ESS - Mess Guests	£ 39.96
ESS - Private Function -Constable Birthday Party	£ 120.08
Christmas Draw 23 Prepaid	£ 3,096.58
PN Independent Examinations	£ 880.00
	<u>£ 18,019.45</u>

**Note 10 - Endowment or Restricted Income Funds**

There were none.

**Note 11 - Other Information**

- 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.

**Note 12 - Declarations**

- The Trustee has not changed the year end date
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets
- 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 although there are periodic professional valuations of non depreciating assets.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

### Bar Trading for Twelve Months to 30 Apr 23

		<i>Previous Year</i>	
Sales	£ 111,667.56		£ 90,615.44
Cost of sales	<u>£ 76,935.33</u>		<u>£ 61,529.63</u>
Gross Profit	£ 34,732.23		£ 29,085.81
Gross Profit or Loss /Sales =	31%		32%
Gross Profit or loss /Cost of Sales = (i.e. average mark up)	45%		47%
Less expenses:			
Bar Wages	£ 13,232.30	12%	£ 9,076.94
Pipe Cleaning & Spillage	<u>£ 4,038.88</u>	4%	<u>£ 889.30</u>
	<u>£ 17,271.18</u>		<u>£ 9,966.24</u>
Net Profit	<u><u>£ 17,461.05</u></u>	15.6%	<u><u>£ 19,119.57</u></u>
			21.1%

## PN INDEPENDENT EXAMINATIONS

5 Nursery Road  
Havant  
Hants  
PO9 3BG

07801 064450

The Commodore  
Royal Naval Air Station  
Yeovilton

15 May 23

### **THE WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS – EXAMINATION AND ACCOUNTS FOR THE YEAR ENDING 30 APR 23**

1. The examination of the mess fund for the year ending 30 Apr 23 has been completed satisfactorily. Two copies of the accounts are enclosed, one for the pack and the other to be held by the Treasurer after approval,
2. A draft Trustee's Annual Report (TAR) is also enclosed. Once approved by the Cdre, and any changes inserted, a PDF version of the annual accounts and the TAR must be uploaded to the Charity Commission website. (PNIE will supply PDF versions.) The on-line Annual Return should also be completed at the same time.

#### Accounts and Musters

3. The accounts were in good order. Although, Mrs Brown, the Mess Accountant, was offsite during the visit, she had arranged for PNIE to have access to all the relevant documents and Sage accounts. The Treasurer, CPO Camm, was also on hand for any questions. There had been no independent musters of cash or property, but the bar stock had been independently mustered.

#### Property

4. Property had a book value of £141.5K divided between non-depreciating items (£95.7K) and depreciating items (£45.9K). As there was no end of year muster, the Property Maintenance Manager should complete a full muster of all items of property owned by the Mess as well as those on loan from the Trophy Centre.

#### Subscriptions

5. Military subscriptions income totalled £122.3K after deducting the £10.2K (7.7%) subscription refund to 1AAC. This, figure did not fully cover the running, refurbishment, and support costs of £130.7K.
6. Income from associate members' subscriptions was £4.7K which was up slightly by £0.7K compared to last year.

## Bar

7. Bar sales received totalled £111.7K leading to a net profit of £17.5K (15.6%). The Bar Manager, PO Hunt, confirmed that all bar prices were regularly checked against rising cost prices. Stock levels were quite high at £11.1K but this would be reduced gradually over a period of time to reduce the chance of restricted life items going out of date.

8. Bar wages totalled £13.2K, which was an increase of £4.2K over the year. Some of this rise was a consequence of the bar being open more often but also because of the increases in the minimum wage.

## Christmas Raffle

9. The Christmas Raffle was subsidised by £1.7K but the Christmas Bottle Draw made a small profit of £176.

## Other Activities.

10. Profits were made:

- Vending produced profits of £3K.
- Private functions made a £0.8K profit.
- The monthly meat raffle made a small gain of £0.1K.

## Running Costs

11. The running costs had the following variations compared to the previous year:

- Committee wages, which include the Bar Manager's wage and that of the Property Maintenance Manager, had doubled to £11.4K.
- Dining Hall extra messing costs had increased by £3.5K to £11.4K.
- Coffee/tea and water costs had fallen by £2.1K to £12.8K.
- Newspaper costs remained steady at £2.9K.
- TV costs were £1.6K down by £0.5K.
- The purchase of presentation stock for leavers gifts and flowers totalled £14.4K.
- Christmas decorations cost £15.1K.
- Video and audio refurbishment, mainly in the TV room cost £11.3K. No bid was made for a grant.

## Subsidies and VAT

12. There will be an additional VAT bill to pay if subsidies are part funded from subscriptions, as is normally the case in this mess. This year the trading income totalled £39.1K whilst the subsidy on functions was exceptionally high at £65.8K. Fortunately, £18.7K of the previous year's trading income was not used for subsidies and this sum can be added to this year's trading income to make £57.8K. This meant there will be an additional VAT bill of £1.3K to pay on that part of the subsidy which came from subscriptions.

## Summary

13. The fund was worth £258.9K of which £158.3K was represented by property and stock. The bank holdings of £91.5K easily covered liabilities of £18.4K

14. The fund had fallen in value by £47.6K. The main reasons were:

- Function subsidies that were not covered by trading profits - £40.6K.
- Additional VAT bill - £1.3K.
- Military subscriptions not covering refurbishments and non-trading costs - £8.4K.
- Offset by minor incomes totalling £2.7K.

M L Butcher  
PN Independent Examinations

Information:

Mess President  
Mess Treasurer

**WARRANT OFFICERS' AND SENIOR RATINGS' MESS HMS HERON**

England & Wales - Charity number 1133196

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# Accounts

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***THE WARRANT OFFICERS', SENIOR RATINGS'  
AND SERGEANTS' MESS***

***HMS HERON***

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For Period**

**1 May 2020 to 30 April 2021**

**Registered Charity No. 1133196**

## Trustees' Annual Report and Comments

### Warrant Officers', Senior Ratings' and Sergeants' Mess HMS HERON

Charity Registered No:	1133196
Covering the Accounting Year:	1 May 2020 to 30 April 2021
Address:	RNAS Yeovilton Yeovil Somerset BA22 8HT
Governing Document:	Constitution (and Mess Rules)
Object:	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 the Royal Naval Air Station, Yeovilton.
Trustee:	Commodore N H C Tindal Royal Navy (until 7 July 2020) Commodore N R Griffin MBE Royal Navy (from 8 July 2020)
Trustee selection method:	Appointed as such by the Naval Secretary.
Bankers	Barclays Bank King George Street Yeovil
Independent Examiner:	Peter Nicholls MBE MAAT 5 Nursery Road Havant Hants PO9 3BG
Activities and achievements	To have resources available for expenditure on improvements to the quality of life, and the engenderment of esprit de corps. In a normal year the mess would put on a full social programme for its members during the year and generous subsidies would be provided to functions. This Covid year had none of these activities.
Financial Review:	The fund was worth £275.6K, of which £149K was represented by property and stock. Bank assets of £105K easily covered liabilities of £10.3K. The fund increased its assets by £42.1K. There were two main reasons; <ul style="list-style-type: none"><li>• Military subscription income exceeded the running costs of the mess by £36.2K.</li><li>• Vending profits of £2.6K.</li></ul>
Investment Policy	The charity has no investments.

Financial Reserves Policy: The Trustee has considered the level of reserves required, appropriate to the charity's needs. This is set at £30K but increased this year because of the exceptional circumstances of the pandemic. 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.

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. Independent examination of the accounts twice yearly 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 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.

Declaration:

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

*Signed on Original*

Name Commodore N R Griffin MBE Royal Navy  
Appointment Commanding Officer and sole Managing Trustee  
Date ..... 4 June 2021

## **Independent Examiner's Report to the Trustee of the Warrant Officers' and Senior Ratings' and Sergeants' Mess HMS Heron.**

I report on the accounts of the Charity for the year ended 30 Apr 2021, which are set out in pages 1 to 5 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*

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

4 June 2021

# HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS

Registered Charity 1133196

## BALANCE SHEET

30-Apr-21

### ASSETS

	Note		30-Apr-20
<u>Fixed Assets</u>			
Mess Property	7	£ 140,461.00	£ 139,415.00
<u>Current Assets</u>			
Bar & Vending Stocks:	7A	£ 8,479.27	£ 10,672.25
Messbills Outstanding		£ 4,624.75	£ 13,125.00
Prepayments & Misc debts	8	£ 22,327.70	£ 16,258.82
Bank Accounts		£ 105,270.63	£ 67,008.40
Bank Account (Xmas Draw)		£ 1,301.20	£ 731.80
Credit Card		£ 58.08	£ 58.08
Cash & Floats		£ 3,428.38	£ 4,037.48
Total Current Assets		<u>£ 145,490.01</u>	<u>£ 111,891.83</u>

### LIABILITIES

Creditors	9	£ 10,330.52	£ 12,409.00
Additional VAT		£ -	£ 3,146.00
VAT due (or refundable)		£ (19.38)	£ 1,596.79
Current Liabilities		<u>£ 10,311.14</u>	<u>£ 17,151.79</u>
Net Current Assets		£ 135,178.87	£ 94,740.04
Net Assets		<u><u>£ 275,639.87</u></u>	<u><u>£ 234,155.04</u></u>

Approved on 4 June 2021

*Signed on Original*

Commodore N R Griffin MBE Royal Navy  
Sole Managing Trustee

**HMS HERON WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For twelve months to 30 April 2021**

	<i>Note</i>	<i>12 months to Apr 20</i>
<b>Income</b>		
Voluntary Income	£ 1,411.43	£ 155.76
Charitable activities	£ 162,444.00	£ 289,116.79
Other Trading Activities	£ 240.05	£ 26,547.18
Investment Income	£ 0.03	£ 0.16
<b>Total Income</b>	<b>3</b>	<b>£ 315,819.89</b>
<b>Expenditure</b>		
Raising Funds	£ 240.05	£ 26,547.18
Charitable Activities	£ 121,747.98	£ 279,655.38
<b>Total Expenditure</b>	<b>4</b>	<b>£ 306,202.56</b>
Net incoming/(outgoing) resources	£ 42,107.48	£ 9,617.33
Revaluation of Non Depreciating Property	£ -	£ 651.00
Previous Year Function write off	£ (622.65)	£ -
Total Funds Brought Forward	£ 234,155.04	£ 223,886.71
<b>Total Funds Carried Forward</b>	<b>£ 275,639.87</b>	<b>£ 234,155.04</b>

## HMS HERON WARRANT OFFICERS' ,SENIOR RATINGS' AND SERGEANTS MESS

### Notes to the Accounts dated 30 April 21

#### 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 (FRS 102) effective 1 January 2019 and the provisions of the Charities Act 2011. Significant policies adopted are:

##### Incoming resources

- a. Donations are included in the Statement of Financial Activities (SOFA) when the fund 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 fund receives no unpaid volunteer help.
- e. Interest is included in the accounts when receivable.

##### Expenditure and liabilities

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

##### Assets

- a. Depreciating fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Depreciation is straight line over the estimated life of the item. Depreciation is not allocated to activity costs as the use is varied.
- b. Stocks are valued at the lower of cost or market value.

#### Note 2 - Investments

There are none

#### Note 3 - Income

	<u>12 months to 30 Apr 21</u>	<u>12 months to 30 Apr 20</u>
<i>Voluntary Income</i>		
Donations and Grants	£ 1,411.43	£ 155.76
<i>Charitable Activities</i>		
Mess Subs	£ 113,798.04	£ 126,428.55
Associate Subscriptions	£ 4,027.92	£ 3,700.73
Bar income	£ 7,039.09	£ 85,728.36
Vending Sales	£ 36,857.25	£ 32,220.35
Pizza Sales	£ -	£ 197.50
Function Income	£ 42.00	£ 33,381.10
Twickenham Army v Navy 19	£ -	£ 4,706.00
Christmas Draw	£ -	£ 828.20
Meat Raffle	£ -	£ 1,816.00
Misc income	£ 679.70	£ 110.00
	£ 162,444.00	£ 289,116.79
<i>Other Trading Activities</i>		
Private & Departmental Functions	£ 240.05	£ 26,547.18
	£ 240.05	£ 26,547.18
<i>Investment Income</i>		
Bank Interest	£ 0.03	£ 0.16
<b>Total Income</b>	<b>£ 164,095.51</b>	<b>£ 315,819.89</b>

**Note 4 - Expenditure**12 months to 30 Apr 2112 months to 30 Apr 20*Fund Raising*

Private & Department Functions	£ 240.05		£ 26,207.26	
Private Function Sundries	£ -		£ 339.92	
		£ 240.05		£ 26,547.18

*Charitable Activities*

## Operating Costs

Bar Expenses	£ 10,507.49		£ 93,465.18	
Pizzas	£ -		£ 134.56	
Vending Purchases	£ 34,226.40		£ 26,333.41	
Function expenses from tickets	£ -		£ 33,381.10	
Functions expenses from subsidy	£ -		£ 33,143.52	
Additional VAT on Subsidies	£ -		£ 3,146.00	

## Running Costs

Free Functions	£ -		£ 1,300.00	
Twickenham	£ -		£ 6,427.89	
Christmas Draw	£ -		£ 1,072.60	
Monthly Meat Raffle	£ -		£ 1,765.58	
Insurances	£ 1,224.46		£ 1,763.46	
Repairs & Renewals	£ 8,454.01		£ 4,449.41	
Twickenham & Pres Room Refurbs	£ 6,990.99		£ -	
Newspapers & Periodicals	£ 2,508.98		£ 2,134.72	
TV and Video	£ 1,040.46		£ 1,620.93	
Presentation Stock, Gifts & Flowers	£ 10,107.31		£ 7,613.95	
Trophy Hire	£ 42.03		£ 41.73	
Coffee/Water	£ 11,323.84		£ 9,743.90	
Dining Hall Extra Messing	£ 7,702.66		£ 18,866.47	
Performing Rights	£ 1,181.29		£ 1,501.27	
Mess Guests	£ 520.70		£ 1,050.93	
Grants	£ 40.00		£ 50.00	
Miscellaneous Expenses	£ 674.13		£ 156.48	

## Governance Costs

Examination of Accounts	£ 1,670.00		£ 1,660.00	
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## Support Costs

Office Costs	£ 3,130.72		£ 3,051.37	
Committee Wages	£ 5,442.25		£ 2,259.64	
Property Valuation	£ -		£ 540.00	
Bank Charges	£ -		£ 8.25	
Depreciation	£ 14,960.26		£ 22,973.03	

£ 121,747.98

£ 279,655.38

Total Expenditure

£ 121,988.03£ 306,202.56**Note 5 - Paid Employees**

a. Wages totalling £6894 (previous year £14530) were paid to bar staff and a committee member. None earned enough to require Employer's National Insurance contributions to be paid.

**Note 6 - Trustees and Other Related Parties**

- a. No expenses or emoluments have been paid to the sole Managing Trustee  
b. There were no amounts due to or from the sole Managing Trustee.

**Note 7 - Tangible Fixed Assets - Property Account -**

	Depreciating Property	Non-Depreciating Property
As at 1 May 2020	£ 47,005.00	£ 92,410.00
Additions	£ 6,816.26	£ 2,590.00
Adjustments	£ 6,600.00	£ -
Depreciation & Disposals	£ (14,960.26)	£ -
As at 30 Apr 2021	<u>£ 45,461.00</u>	<u>£ 95,000.00</u>

**Note 7A - Stocks**

Bar Stock	£ 6,084.70
Vending Stock	£ 2,394.57
	<u>£ 8,479.27</u>

**Note 8 - Miscellaneous Debtors & Prepayments**

Mayfly Bar refurb Deposit	£ 12,924.87
Vending	£ 2,367.00
Mestival 22 Prepaid	£ 4,945.83
Comedy Night prepaid	£ 500.00
Prepaid Performing Rights/PPL	£ 528.00
Prepaid Insurance	£ 1,062.00
	<u>£ 22,327.70</u>

**Note 9 - Creditors**

Crown Accommodation	£ 291.97
Top Tables	£ 7,268.15
Newspapers	£ 209.20
Twickenham Tickets to be Refunded	£ 300.00
Bar Gas	£ 90.00
Christmas Draw 21 Prepaid	£ 1,301.20
PN Independent Examinations	£ 870.00
	<u>£ 10,330.52</u>

**Note 10 - Endowment or Restricted Income Funds**

There were none.

**Note 11 - Other Information**

- 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.

**Note 12 - Declarations**

- The Trustee has not changed the year end date
- All the fund's operations are continuing operations and there were no discontinued operations.
- The fund has no marketable intangible assets
- 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 although there are periodic professional valuations of non depreciating assets.
- The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.

### Bar Trading for twelve months to 30 Apr 21

		<u>12 months to 30 Apr 20</u>
Sales	£ 7,039.09	£ 85,728.36
Cost of sales	<u>£ 8,268.84</u>	<u>£ 72,917.81</u>
Gross Profit or (loss)	£ (1,229.75)	£ 12,810.55
Gross Profit or Loss /Sales =	-17%	15%
Gross Profit or loss /Cost of Sales = (i.e. average mark up)	-15%	18%
Less expenses:		
Bar Wages	£ 1,452.05                      21%	£ 12,270.06                      14%
Covid Write Offs	£ 671.00	£ -
Pipe Cleaning & Spillage	<u>£ 115.60                      2%</u>	<u>£ 8,277.31                      10%</u>
	<u>£ 2,238.65</u>	<u>£ 20,547.37</u>
Net loss	<u><u>£ (3,468.40)</u> -49.3%</u>	<u><u>£ (7,736.82)</u> -9.0%</u>

## PN INDEPENDENT EXAMINATIONS

5 Nursery  
Road  
Havant  
Hants  
PO9 3BG  
  
07801 064450

The Commodore  
Royal Naval Air Station  
Yeovilton

20 May 21

### **THE WARRANT OFFICERS', SENIOR RATINGS' AND SERGEANTS' MESS FUND - EXAMINATION AND ACCOUNTS FOR THE YEAR ENDING 30 APR 21**

1. The examination of the mess fund for the year ending 30 Apr 21 has been completed satisfactorily. Two copies of the accounts are enclosed, one for the pack and the other to be held by the Treasurer after approval,
2. A draft Trustee's Annual Report (TAR) is also enclosed. Once approved by the Cdre, and any changes inserted, a PDF version of the annual accounts and the TAR must be uploaded to the Charity Commission website. (PNIE will supply PDF versions.) The on-line Annual Return should also be completed at the same time.

#### Accounts and Musters

3. The accounts were in good order. Cash had been counted and there had been a surprise count of cash. The Bar Manager and Mess Accountant had mustered bar stock. Vending stock had reduced to near zero but a delivery had arrived just before year end and the value of the delivery has been shown as the stock figure.

#### Property

4. Property had a book value of £140K divided between non-depreciating items and depreciating items. The former had been professionally valued in Nov 19. Items included the model of HMS Victory, which was valued at £10K. Disappointingly property had not been mustered. Separate registers and their musters should include:
  - Non-depreciating items owned by the mess currently valued at £95K.
  - Depreciating items owned by the mess had a book value of £45.6K. (A book value is less than an insurance replacement valuation,)
  - Items on loan from the RN Trophy Centre.
  - Other items on loan.

5. Mustering of property is normally the responsibility of the Mess Manager. However, this post, formerly filled by the RN, has been removed and the responsibility for property has passed onto the contractor. However, the ESS mess manager does not have the capacity to take on this work in addition to her numerous other tasks. Therefore, it is recommended that the committee appoints a property member to take on the task of musters, (but not the responsibility for property as this remains with the contractor).

6. Whilst depreciating property was listed in a spreadsheet register, the non-depreciating items were not on a list. It is recommended that a register be drawn up using the existing spreadsheet as a template. Items can be inserted from the listings in the Charterhouse valuation (but not the chesterfields) then add on the items that have been removed from the depreciating property register. The latter were mainly the items of interest that are held in the very impressive President's Room.

7. Some items purchased as part of the refurbishments of the Twickenham and President's rooms become property and therefore do not appear in the expenditure lines.

#### Mess Subscriptions

8. The mess stayed open throughout lockdown periods and continued to provide the normal facilities. Therefore, monthly subscriptions were not reduced. However, short stay visits fell and subscription income fell by £12.6K to £113.8K. Nevertheless, this exceeded the running costs of the mess by £36K. In this mess it is often the case that some of the subscription income is used for function subsidies but, of course, none were required this year.

9. A sweep of personnel serving in the establishment found a significant number who had not registered as mess members and had found over 100 names who were believed to owe a total of £2.2K. They are being actively "encouraged" to pay by the Mess President.

#### Running Costs

10. The running costs of the mess showed the following fluctuations compared to the previous year:

- Dining Hall extra messing costs had reduced by more than half to £7.7K.
- Coffee costs increased by £1.6K to £11.3K.
- Newspaper costs increased by 17% to £2.5K.
- TV costs fell from £1.6K to £1K.
- The purchase of presentation stock increased by a third to £10.1K.

#### Bar and Vending

11. Bar sales fell from nearly £86K to £7K and as cost of stock exceeded this income a gross loss of £1.2K resulted. After bar staff

wages and £671 in Covid write offs were included, the net loss was nearly £3.5K. The Bar Manager's wages were treated as a committee cost rather than a bar cost. This mess is one of only two left that pays its own bar staff rather than have the contract provide the staff.

12. The vending machines made a profit of £2.6K (an average 7.7% mark up on goods purchased).

### Subsidies and VAT

13. As there were no functions this year there was no need to top up subsidies from subscription income and therefore there will be no additional VAT bill. Trading profits (bar, vending, associate member fees) were just £3.3K. This amount will be carried over into next year to offset that year's extra VAT calculation.

14. It is understood that the Christmas Ball will be heavily subsidised by utilising the excess subscription income. The subsidy is likely to incur an additional VAT charge. As a rough guide this additional cost is likely to be around 10% of the subsidy figure.

### Summary

15. The fund was worth £275.6K, of which £149K was represented by property and stock. Bank assets of £105K easily covered liabilities of £10.3K.

16. The fund increased its assets by £42.1K. There were two main reasons;

- Military subscription income exceeded the running costs of the mess by £36.8K.
- Vending profits of £2.6K.

PA Nicholls  
PN Independent Examinations

Information:

Mess President  
Mess Treasurer