

WORTHY DOWN WARRANT OFFICERS' & SERGEANTS' MESS

England & Wales · Charity number 1137697

Details

Other names WORTHY DOWN WOS' & SGTS' MESS

Status Registered

Legal form Other

Registered 2010-08-31

Register [View on the Charity Commission register](#)

Contact

Address Wdsu Mod
Worthy Down Camp
Worthy Down
Winchester
Hampshire
SO21 2RG

Phone 01962887190

Activities

Objects: The charity's object (the object) is '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: The Worthy Down Warrant Officers' & Sergeants' Mess serves to promote the efficiency of the Armed Forces of the Crown by the provision of facilities and activities for the efficiency and well-being of service personnel. The Mess fulfills its objectives by providing social, Corps and Branch specific functions. It also provides a comfortable environment for resident and visiting personnel.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,074	£112,636	-	-
2024-03-31	£127,910	£146,399	-	-
2022-11-30	£91,487	£93,228	-	-
2021-11-30	£64,849	£31,005	-	-
2020-11-30	£55,131	£19,608	-	-
2019-11-30	£56,309	£66,619	-	-

Trustees

Name	Role	Appointed
Janet Johnston		2025-05-19

WORTHY DOWN WARRANT OFFICERS' & SERGEANTS' MESS

England & Wales - Charity number 1137697

Accounts

Additional comments (include any declarations which were not correct)

This audit period has been extended to fall in line with the funds held within the unit, resulting in a 16-month period.

I support the Internal auditor's comments and direct the WOSM Mess Committee to investigate the accuracy of the debtors and hasten the results of the Sodexo investigation to reassure mess members that their funds are being appropriately managed.

Date: 20 May 24

Signature:



Name: Lt Col F Dowling

Appointment: Managing Trustee

Statement of Financial Activities as at 30/11/2022

Paxton+

Page 1 of 1

Printed: 17/01/2025

WORTHY DOWN SUPPORT UNIT

WO's & Sgt's Mess

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	1,786.92	0.00	1,786.92	2,211.50
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	55.63
Income Resources from Charitable Activities	29,148.57	55,790.96	0.00	84,939.53	60,552.95
Other Incoming Resources	4,760.73	0.00	0.00	4,760.73	2,028.50
Total Incoming Resources	33,909.30	57,577.88	0.00	91,487.18	64,848.58
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	19,134.77	61,288.17	0.00	80,422.94	18,708.42
Governance Costs	497.21	0.00	0.00	497.21	448.56
Grants and Donations	1,383.63	1,298.69	0.00	2,682.32	2,840.22
Other Costs	9,625.13	0.00	0.00	9,625.13	9,007.62
Total Resources Expended	30,640.74	62,586.86	0.00	93,227.60	31,004.82
Net Incoming/Outgoing Resources Before Transfers	3,268.56	-5,008.98	0.00	-1,740.42	33,843.76
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	3,268.56	-5,008.98	0.00	-1,740.42	33,843.76
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	3,268.56	-5,008.98	0.00	-1,740.42	33,843.76
Reconciliation of Funds					
Total funds brought forward from previous year	59,331.01	39,775.76	0.00	99,106.77	
Total funds carried forward	62,599.57	34,766.78	0.00	97,366.35	

Statement of Financial Activities as at 31/03/2024

Paxton+

Page 1 of 1

Printed: 09/04/2024

WO's & Sgt's Mess

WORTHY DOWN SUPPORT UNIT

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	643.56 ✓	0.00	643.56	2,273.79
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	9,325.33 ✓	24,672.14 ✓	0.00	33,997.47	72,763.48
Other Incoming Resources	1,781.77 ✓	0.00 ✓	0.00	1,781.77	4,048.84
Total Incoming Resources	11,107.10 ✓	25,315.70 ✓	0.00	36,422.80	79,086.11
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	23,690.20 ✓	20,533.68 ✓	0.00	44,223.88	67,251.02
Governance Costs	521.48 ✓	0.00 ✓	0.00	521.48	476.00
Grants and Donations	2,006.00 ✓	108.00 ✓	0.00	2,114.00	2,460.05
Other Costs	6,311.76 ✓	0.00 ✓	0.00	6,311.76	12,895.95
Total Resources Expended	32,529.44	20,641.68 ✓	0.00	53,171.12	83,083.02
Net Incoming/Outgoing Resources Before Transfers	-21,422.34 ✓	4,674.02 ✓	0.00	-16,748.32	-3,996.91
Transfers					
Gross transfers between funds (internal transfers)	0.00 ✓	0.00 ✓	0.00	0.00	4,439.42
Net Incoming resources before holding gains and losses	-21,422.34 ✓	4,674.02 ✓	0.00	-16,748.32	442.51
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00 ✓	0.00 ✓	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-21,422.34	4,674.02	0.00	-16,748.32	442.51
Reconciliation of Funds					
Total funds brought forward from previous year	71,759.86	26,049.00	0.00	97,808.86	
Total funds carried forward	50,337.52	30,723.02	0.00	81,060.54	

Worthy Down Support Unit – Warrant Officers and Sgts Mess

SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

1. **Direction 1: Check whether the charity is eligible to have an independent examination.** I've used the guidance summary at para 2114 of the SFRs to ensure independent examination by the Comd/SO2 SPS is authorised.
2. **Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.** I declare that I have not acted as IA or had any other involvement in the day to day running of a service fund (e.g., in a previous assignment) within the last three years.
3. **Direction 3: Record your independent examination.** A record of associated documents used for this audit is being stored along with the report and accounts.
4. **Direction 4: Plan your independent examination.** As the examiner I obtained the relevant constitution, objectives, organisational structure, the funds managed, its activities and accounting records and systems prior to conducting my examination.
5. **Direction 5: Check that accounting records are kept to the to the required standard.**
 - a. As the examiner I satisfied myself that all relevant PAXTON+/AB 397 accounting records and subsidiary books are maintained and up to date, including an examination of transactions carried within the fund during the fund's last G1 audit.
 - b. I have checked that the 6-monthly FM/Trustee internal financial controls checklist (British Army) was completed (see Annex B to Chapter 2 of these regulations).
6. **Direction 6: Check that the accounts are consistent with the accounting record.** As the IE I examined the final accounts to ascertain if they revealed any unusual items, unexpected fluctuations or inconsistencies.
7. **Direction 7: Check that the Charity is operated in line with the accruals basis of accounting.** The accounts are prepared on an accruals basis and the relevant checks have been made to confirm that the charity accounting complies with the accruals method of accounting. Wherever deviation may exist, guidance was provided to the MT and are recorded within this report.
8. **Direction 8. Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of funds held and in the preparation of the accounts.** I have checked:
 - a. The general accounting policies of the service fund have been agreed with the Charity Commission and are listed in the AF N1514.
 - b. Any significant income expectations listed in the Managing Trustee's Financial Reviews in previous accounting periods are noted and their continued receipt considered against future planned expenditure where appropriate.
 - c. I checked that separate funds of the charity have been correctly accounted for and reported correctly in the accounts.
 - d. I checked to ensure that no material breach of trust has taken place in the use of charitable funds in the reporting period e.g., use of monies in a restricted fund for a purpose outside of the restriction.

9. **Direction 9. The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.**

- a. The IE should consider if the service fund remains viable for future accounting periods.
- b. Consider the worth of the service fund over the periods of previous AF N1514s – Consider if the worth of the fund reduced over an extended period.
- c. I've considered the worth of the service fund over the periods of previous AF N1514s and assessed if the worth of the fund reducing over an extended period.
- d. Debtors and Creditors have been examined and guidance provided to FM where necessary.

10. **Direction 10. Check the form and content of the account.** I have:

- a. The service fund accounts and AF N1514 complies with SORP and the minimum accounting standard required (SOFA, balance Sheet and completed notes to the accounts).
- b. Checked for the correct completion of the AF N1514.

11. **Direction 11. Direction 11 directs independent examiners to identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

- a. Any follow up action or request for further explanation can be found at paragraph 13 below.

12. **Direction 12: I have compared the trustees' annual report with the Accounts.**

Comments

13. The IA comments are noted. I have the following comments, some of which requires action:

- a. It is acknowledged that the fund is registered with the Charities Commission, income for this audit period does not exceed the threshold required for registration. Fund Officials should consider de-registering the fund.
- b. Notes to the Accounts do not reflect the balances of restricted funds in relation to balances brought forward from the balance sheet.

Date: 18/06/2024

Independent Examiner's
Signature



Name:

Maj SP Adcock AGC(SPS)

Appointment:

SO2 SPS, HQ Southeast

WORTHY DOWN WARRANT OFFICERS' & SERGEANTS' MESS

England & Wales - Charity number 1137697

Accounts

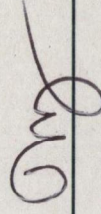
Additional comments:

With reference to the Internal Auditor's Report:

Para 7: The I+E Payment of \$5319.67 from Sodexo (Oct 22 Agel Debit) has now been paid.

Para 8b: The PV for the Christmas Ball that was held on 3 Dec 22 of \$6002.62fr Sodexo (Food and Staff), has now been signed by the Sfm and forwarded to Regt Acct for Payment.

Signature



Name

Lt Col J Mageean

Supervising Officer

Date: 15 Feb 23

Managing Trustee's Annual Report and Comments:

Unit Worthy Down Support Branch
 Address Worthy Down Training Support Unit, Winchester, Hampshire SO21 2RG
 In Respect of the Worthy Down Warrant Officers' & Sergeants' Mess Fund/Charity
 Charity Commission/Regulator registered number 1137697

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc): and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Constitution of the Worthy Down Warrant Officers' & Sergeants' Mess Fund adopted on the 04 May 2010.
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Objects of the Charity	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.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	Managing Trustee appointed as Commanding Officer, Worthy Down Training Support Branch. Fund Manager appointed as delegated by the Managing Trustee.
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Trustee induction and training	Fund Managers required to be Service Funds trained and required to pass All Arms Service Fund Managers course within 1 month of assuming appointment.
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Mess has successfully fulfilled its objectives through a number of Mess Social Functions.
Summary of main achievements of the Charity during the year	Provision of various main scale functions for all Mess Members along with numerous other functions and activities for the benefit of Mess Members.

Provide a brief review of the financial position of the charity. This should include the principle types of income.

Financial Review	There has been £1,740.42 expenditure over income largely due to the increased Functions following Covid-19. The Contractor is currently up to date on the I & E. The principle type of income is the Subs.
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The Managing Trustee should give in their report a description of the following policies:

- a. For the selection of investments for the charity.
- b. For determining the level of income reserves held, stating and explaining the level of reserves held.
- c. Where grants are made by the charity, the selection of individuals and institutions who are to receive grants out of the assets of the charity.

Financial reserves policy	The Fund does not hold any financial reserves.
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Investments selection policy and performance of those investments	Investments are selected by the Senior Fund Manager on the basis of available funds. This fund does not hold any investments Now dissolved.
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Managing Trustee - Lt Col S Allen Managing Trustee - Lt Col F Dowling Fund Manager - Lt Col J Mageean Fund Manager - Lt Col D Ale Fund Manager - Lt Col P Davis Senior Fund Manager - Maj P Booty
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Serious Incidents	
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Public Benefit Statement	<p>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:</p> <ul style="list-style-type: none">*a. Providing and supporting mess facilities and social activities.*b. Providing and supporting sporting and adventure training activities <p>This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale*</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's 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>
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*delete as appropriate.

Additional comments (include any declarations which were not correct (Pg 12/13)):

I support the Internal Auditor's observations and endorse that the Mess Committee have made great effort to reduce the debtors to £200.00, which will be cleared prior to the HO/TO of the outgoing RSM.

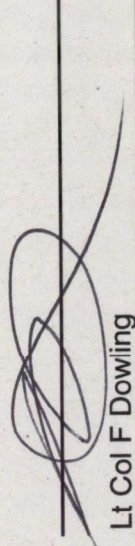
I am very aware of the unacceptable delays in Sodexo paying I&Es. The SFM is actively persuing the contractors for a resolution.

I am also aware that the SFM is scrutinising the bar profits and requesting clarification on every refund payable to the Mess.

I recommend the new committee continue with the effort to manage and control debtors effectively in the future.

Date: 9 Mar 27

Signature



Name

Lt Col F Dowling

Appointment

Managing Trustee

Internal Auditor's/Audit Board Report

1. I have examined the books of account and records from which the final accounts were prepared and have obtained all the information and explanations that were necessary for the purpose of my internal audit.
2. I certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below, I am satisfied that proper books of account have been kept and that the final accounts give a true and fair view of the results of transactions over the period and of the state of the Fund's affairs as at the date of the balance sheet. Subject also to my observations I am satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. I have stamped the original books of account and checked the original records. All vouchers relating to this account have been cancelled.
5. I have made the following observations whilst carrying out the internal audit:
 - a. Previous audit observations have now been actioned.
 - b. The Constitution was adopted at Mess meeting on 24 Feb 22 and authorised by CO / MT.

Current Period Observations

6. General

There has been an excess of income over expenditure of £3,268.56.

7. Debtors and Creditors

There is a total of £5,831.34 of debtors, of which £511.67 are aged debtors (which has since decreased to £331.47) and I&E payment due for Oct 22 of £5,319.67.

The mess committee are to be congratulated on their effort to reduce the aged debtors during this report period. Future Mess committees are to continue to manage aged debtors.

8. SPFs

a. Charity

This needs to be paid / cleared on a regular basis to the charities agreed by the Mess members.

b. Xmas Ball

This is still open, awaiting final payment to clear remaining balance.

c. Beverage Fund

The intent is to close down the Beverage Fund and that Mess members no longer pay into the fund until it is at a reasonable level (approx £1,000.00).

d. Financial Plan

I recommend that the Mess initiate a 2 year financial plan to secure funds for improvements, to manage the excessive available cash and intent to spend appropriately NLT 1 May 23.

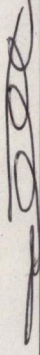
e. Property

A property check was conducted by the audit team and several observations were made that will need to be investigated and findings provided for the Supervising Officer. The property member is to amend the property book for accurate accounting and insurance purposes.

f. I&E

There have been several delayed payments of I&Es from Sodexo during this audit period. I recommend that the PMC / Treasurer keep on top of Sodexo and hasten on a monthly basis, ensuring information is accurate prior to actioning.

Signature



Name

A M Platt

Date: 25/1/23

Appointment

JSAO/Auditor

Statement of Financial Activities as at 30/11/2022

Paxton+

Page 1 of 1
Printed: 15/12/2022
WO's & Sgt's Mess

WORTHY DOWN SUPPORT UNIT

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	1,786.92	0.00	1,786.92	2,211.50
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	55.63
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Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
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Reconciliation of Funds					
Total funds brought forward from previous year	59,331.01	39,775.76	0.00	99,106.77	
Total funds carried forward	62,599.57	34,766.78	0.00	97,366.35	

WORTHY DOWN SUPPORT UNIT

November 2022

<u>End of last year</u>	<u>Balance</u>
Fixed Assets	
Capital Property	9,133.96
Heritage Assets (Fixed)	9,805.38
<u>17,742.04</u>	<u>18,939.34</u>
Current Assets	
Current bank account	72,595.67
Debtors	5,831.34
<u>81,364.73</u>	<u>78,427.01</u>
<u>99,106.77</u>	<u>97,366.35</u>
Liabilities	
Creditors	0.00
Not To Be Used	0.00
Not To Be Used	0.00
<u>0.00</u>	<u>0.00</u>
<u>99,106.77</u>	<u>97,366.35</u>
Total Restricted Funds	34,766.78
Total Endowment Funds	0.00
Total Designated Funds	0.00
Accumulated Trading & GPF	62,599.57
<u>99,106.77</u>	<u>97,366.35</u>

WORTHY DOWN SUPPORT UNIT


<u>End of last year</u>	<u>Balance</u>
Funds Analysis	
Designated Funds	
-----	0.00
Restricted Funds	
Entertainments	21,154.28
Beverage Fund	3,886.66
Charity	3,059.60
Christmas Draw	0.00
Xmas function	3,812.34
Pickle Night	308.02
Summer Ball	0.00
Presentation Savings Fund	2,118.88
Envelope Draw	427.00
-----	34,766.78
Endowment Funds	
-----	0.00
Trading and General Purpose Funds	
Trading surplus	0.00
Non Primary Purpose trading surplus	0.00
General Purpose Fund surplus	3,268.56

Trading & GPF surplus	3,268.56
Balance at last balance sheet	59,331.01

Accumulated Trading & GPF	62,599.57

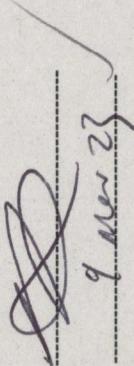
Grand total	97,366.35

Signature of A/C Holder/Fund Manager



Date 15 Feb 23

Signature of Managing Trustee



Date 9 Mar 23

Comd/SO2 SPS – Independent Examiner’s Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

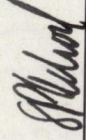
Nil

Comd/SO2 SPS Comments – Worthy Down (WOs’ & Sgts’ Mess) CC1137697

1. I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. The operation and structure of the Charity is understood.
3. In the compilation of this Report, I have referred to the unit’s annual G1A Report.
4. I have examined the PAXTON/AB 397 balances at the end of the Audit Period.
5. During the unit’s annual assurance visit an appropriate level of sampling was conducted on all accounting records and subsidiary books.
6. The Final Accounts, and G1A report, have revealed no unusual items, unexpected fluctuations or inconsistencies. The assets and liabilities are consistent with the type of activities that the charity operates.
7. The Fund operates on the accrual’s basis conforming with s.42(1).
8. The accounting policies are consistent in application and appropriate to the activities of the Charity.
9. There has been no event that has had an adverse impact on the worth of the charity subsequent to this Report. No Restricted Funds are Overspent.
10. This check is not applicable to this Fund.
11. Nothing further to report.
12. There has been no deliberate act of misconduct in the administration of the charity.
13. Comments by the Fund Manager, Managing Trustee and Internal Auditor are noted.

No further comments

Independent Examiner’s Signature



Name Maj S Adcock

Date: 17/7/23

Appointment SO2 SPS HQ 11 SFA BDE AND HQ
SE

WORTHY DOWN WARRANT OFFICERS' & SERGEANTS' MESS

England & Wales - Charity number 1137697

Accounts

Additional comments (include any declarations which were not correct (Pg 12/13)):

I agree the IA observations need to be actioned NLT 1 Mar 22.

I am aware that the Supervising Officer is leaving the Service at the end of Jan 22 and a new Supervising Officer has been nominated without delay.

The Fund Constitution was adopted 4 May 2010, I recommend to be reviewed and adopted at an extraordinary Mess Meeting to be held in Feb 2022.

I am concerned with the total of debtors and recommend that further action is taken to reduce all monthly I&E payments.

Signature F Allen

Name Lt Col S Allen

Date: 17 Feb 22

Appointment Managing Trustee

Statement of Financial Activities as at 30/11/2021

Paxton*

Page 1 of 1

Printed: 28/09/2022

WORTHY DOWN SUPPORT UNIT

WO's & Sgt's Mess

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	7.19	2,204.31	0.00	2,211.50	5,943.56
Activities for Generating Funds	0.00	0.00	0.00	0.00	140.05
Investment Income	55.63	0.00	0.00	55.63	31.93
Income Resources from					
Charitable Activities	33,370.70	27,182.25	0.00	60,552.95	40,615.86
Other Incoming Resources	2,028.50	0.00	0.00	2,028.50	8,399.99
Total Incoming Resources	35,462.02	29,386.56	0.00	64,848.58	55,131.39
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	843.43
Charitable Activities	12,292.55	6,415.87	0.00	18,708.42	12,800.88
Governance Costs	448.56	0.00	0.00	448.56	477.74
Grants and Donations	2,117.00	723.22	0.00	2,840.22	3,298.62
Other Costs	9,007.62	0.00	0.00	9,007.62	2,187.16
Total Resources Expended	23,865.73	7,139.09	0.00	31,004.82	19,607.83
Net Incoming/Outgoing Resources Before Transfers	11,596.29	22,247.47	0.00	33,843.76	35,523.56
Transfers:					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
Net Incoming resources before holding gains and losses	11,596.29	22,247.47	0.00	33,843.76	35,523.56
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses, on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	11,596.29	22,247.47	0.00	33,843.76	35,523.56
Reconciliation of Funds					
Total funds brought forward from previous year	47,734.72	17,528.29	0.00	65,263.01	
Total funds carried forward	59,331.01	39,775.76	0.00	99,106.77	

WORTHY DOWN SUPPORT UNIT

Balance date to end of November 2021

All nominal codes

Without cost centre codes shown

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Year Movement</u>
B100	Capital Property	7,936.66	1,256.60
B200	Heritage Assets (Fixed)	9,805.38	0.00
B500	Debtors	17,320.18	10,847.79
B650	Current bank account	64,044.55	20,167.00
B700	Creditors	0.00	1,572.57
B750	Not To Be Used	0.00	0.00
B760	Not To Be Used	0.00	0.00
B900	Accumulated GPF	-47,734.72	-27,063.34
R001	Entertainments	-23,083.22	-11,115.00
R002	Beverage Fund	-4,042.73	-1,253.02
R003	Charity	-2,396.50	-1,470.50
R005	Christmas Draw	-8,692.20	-8,692.20
R006	Xmas function	0.00	0.00
R007	Pickle Night	-89.90	89.90
R400	Presentation Savings Fund	-1,144.21	700.15
R401	Envelope Draw	-327.00	-227.00
		99,106.77	34,543.31
		<u>11,596.29</u>	<u>- 5,467.05</u>

WORTHY DOWN SUPPORT UNIT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Grants from Deepcut Sgts Mess	0.00	0.00
G002	Donations	-7.19	0.00
G049	Shadow Code Vol Income	0.00	0.00
G050	Gaming Machine Takings	0.00	0.00
G125	Bank Interest	-55.63	0.00
G150	Mess Subscriptions	-26,786.80	-2,246.85
G151	Temp Visitors Subs	0.00	0.00
G152	Battle of Britain	-1,490.10	0.00
G155	Visitor Income	-3,199.57	-117.75
G200	Bar/Wine Profit	-1,894.23	-1,612.76
G299	Shadow Code IRCA	0.00	0.00
G300	Other Income	-1,886.95	-4.55
G301	Property sale	-50.00	0.00
G303	Deepcut closure	-91.55	0.00
G400	Internal Transfers In	0.00	0.00
G401	Transfers In	0.00	0.00
G520	Gaming Machine Hire	0.00	0.00
G600	Repairs & Maintenance	0.00	0.00
G601	Christmas Ball Costs	0.00	0.00
G602	RSM's Dine Out	0.00	0.00
G603	Promotion Celebration Costs	12.00	0.00
G604	Function Costs	0.00	0.00
G605	RSM Dine In	0.00	0.00
G606	Christmas Draw	5,000.00	0.00
G607	Mess meeting FOOD	0.00	0.00
G608	Drive n Cinema grant	0.00	0.00
G609	Valentine's Quiz grant	250.00	0.00
G610	Battle of Britain dinner	4,603.10	0.00
G611	Correction - Bar profit	383.28	0.00
G612	2for1 drinks	212.70	121.10
G740	Mess improvements	1,831.47	0.00
G749	Shadow Code Exp CA	0.00	0.00
G751	Annual Insurance Premium	448.56	0.00
G752	Postage	0.00	0.00
G770	Flower Presentations	83.20	0.00
G771	Gifts & Presentations	291.00	0.00
G772	Medal Presentations Costs	0.00	0.00

WORTHY DOWN SUPPORT UNIT

ACC Code	Name	Balance	Month Movement
G773	Citations & Warrant Press Cost	58.80	0.00
G774	Charity donations	200.00	0.00
G775	Contributions	1,484.00	624.00
G799	Shadow Code Exp G & D	0.00	0.00
G800	Newspapers	688.50	153.00
G801	Expendable Property	0.00	0.00
G802	BT Sport Costs	0.00	0.00
G803	Bar costs	1,952.92	0.00
G804	LIG expenditure	0.00	0.00
G805	Verifone Hire Exp	192.00	0.00
G806	TV licence	159.00	0.00
G807	Misc expenditure	485.47	331.77
G808	Bar profit	720.24	0.00
G809	PPL PRS	828.64	828.64
G810	Quiz prize	100.00	0.00
G811	Quiz night	68.40	0.00
G895	Property added to Capital Prop	0.00	0.00
G897	Property Depreciation	3,323.71	2,037.29
G898	Write off - Aged debt	288.74	0.00
G900	Internal Transfers Out	0.00	0.00
G901	Transfers Out	0.00	0.00
T001	Opening Wine/Port/Beer Stocks	0.00	0.00
T002	Wine/Port/Beer Purchase/Return	0.00	0.00
T003	Closing Wine/Port/Beer Stocks	0.00	0.00
T004	Write Offs	0.00	0.00
T007	Trading Expenses	0.00	0.00
T008	Wine/Port/Beer Sales	0.00	0.00
T740	Not To Be Used	0.00	0.00
T750	Not To Be Used	0.00	0.00
		23,865.73	-35,462.02
		-11,596.29	113.89
		0.00	

Comd/SO2 SPS - Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

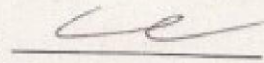
Nil

Comd/SO2 SPS Comments - Worthy Down (WOs' & Sqts' Mess)

1. I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. I have checked with the Regt Acct and there has been no event that has had an adverse impact on the worth of the Charity subsequent to the end of the audit period. No Restricted Funds are overspent.
3. There are no comments by the Fund Manager.
4. The total debt at the end of the accounting period is £17,320.18. Some of these debtors are mess members in which should look to clear their debt ASAP, Fund Manager is to ensure this is a priority.
5. The Internal Auditors comments are noted.

No further comments

Independent Examiner's
Signature



Name Maj R Ayre

Appointment SO2 SPS HQ 11 SFA BDE AND
HQ SE

Date 10/8/22

WORTHY DOWN WARRANT OFFICERS' & SERGEANTS' MESS

England & Wales - Charity number 1137697

Accounts

Additional comments (include any declarations which were not correct (Pg 12/13)):

1. I am concerned with the unacceptable delay of 4 months from end of audit period to the submission of the AFN 1514 to MT for comments. I have spoken to the IA, who signed the IA comments on 4 Jan 21, for an explanation as to the delay in presenting the AFN 1514 at the end of March 21. I have discussed my frustration and impact of the lapse in time where recommendations have been unduly delayed or in fact not addressed.

2. As a result, I have now directed that completed AFN 1514 SNPF Final Accounts are to be presented to the MT by NLT than 6 weeks from the end of the audit period. A reminder to the IA is IAW: SFRs Chpt 5 a. Para 0515 AFN 1514 with observations and recommendations is to be forwarded to the MT within 6 weeks of the end of the accounting period.

b. Para 0516 that the original completed report with signatures is to be forwarded to Formation HQ (11 X) for review, within 2 months of the end of audit period.

3. I note that at end of audit that the number of aged debtors were £1063.74. I can confirm that since the end of reporting period debtors have reduced to below £300 and that there are no aged debtors over 90 days old.

4. I note the IA observations and recommend that actions are addressed especially regarding to the Property Book at the earliest opportunity.

Signature S Allen

Name Lt Col S Allen

Date: 13 Apr 21

Appointment Managing Trustee

WORTHY DOWN SUPPORT UNIT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>	<u>Month Movement</u>
G001	Grants from Deepcut Sgts Mess	0.00	0.00
G049	Shadow Code Vol Income	0.00	0.00
G050	Gaming Machine Takings	-140.05	0.00
G125	Bank Interest	-31.93	0.00
G150	Mess Subscriptions	-26,914.34	-2,279.55
G151	Temp Visitors Subs	-1,797.99	0.00
G200	Bar/Wine Profit	-2,333.50	0.00
G299	Shadow Code IRCA	0.00	0.00
G300	Other Income	-6,101.09	-4.88
G303	Deepcut closure	-2,298.90	0.00
G400	Internal Transfers In	0.00	0.00
G401	Transfers In	-2,000.00	0.00
G520	Gaming Machine Hire	843.43	0.00
G600	Repairs & Maintenance	351.00	0.00
G601	Christmas Ball Costs	4,540.05	0.00
G602	RSM's Dine Out	1,522.84	0.00
G603	Promotion Celebration Costs	479.52	0.00
G604	Function Costs	1,333.69	0.00
G605	RSM Dine In	440.00	0.00
G606	Christmas Draw	90.00	0.00
G607	Mess meeting FOOD	83.48	83.48
G608	Drive in Cinema grant	200.00	200.00
G740	Mess improvements	796.86	796.86
G749	Shadow Code Exp CA	0.00	0.00
G751	Annual Insurance Premium	442.74	0.00
G752	Postage	35.00	0.00
G770	Flower Presentations	203.25	0.00
G771	Gifts & Presentations	566.34	0.00
G772	Medal Presentations Costs	200.10	0.00
G773	Citations & Warrant Presn Cost	239.00	0.00
G799	Shadow Code Exp G & D	0.00	0.00
G800	Newspapers	859.25	0.00
G801	Expendable Property	689.79	0.00
G802	BT Sport Costs	501.88	0.00
G803	Bar costs	57.86	0.00
G804	LIG expenditure	2,451.20	0.00

WORTHY DOWN SUPPORT UNIT

<u>A/C Code</u>	<u>Name</u>	<u>Balance</u>		<u>Month Movement</u>	
G805	Verifone Hire Exp	54.00		0.00	
G806	TV licence	157.50		0.00	
G807	Misc expenditure	97.55		0.00	
G895	Property added to Capital Prop		-2,390.58		-2,390.58
G897	Property Depreciation		-643.21		-643.21
G898	Write off - Aged debt	351.92		248.17	
G900	Internal Transfers Out	0.00		0.00	
G901	Transfers Out	0.00		0.00	
T001	Opening Wine/Port/Beer Stocks	0.00		0.00	
T002	Wine/Port/Beer Purchase/Return	0.00		0.00	
T003	Closing Wine/Port/Beer Stocks	0.00		0.00	
T004	Wite Offs	0.00		0.00	
T007	Trading Expenses	0.00		0.00	
T008	Wine/Port/Beer Sales	0.00		0.00	
T740	Not To Be Used	0.00		0.00	
T750	Not To Be Used	0.00		0.00	
		17,588.25	-44,651.59	1,328.51	-5,318.22
		<hr/>		<hr/>	
		-27,063.34		-3,989.71	
		<hr/>		<hr/>	
		0.00			
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Comd/SO2 SPS – Independent Examiner's Report on the Accounts, and Comments

Disclosure Section (Only to be completed if the examiner needs to highlight material problems/discrepancies)

Give here brief details of any items that the examiner wishes to disclose

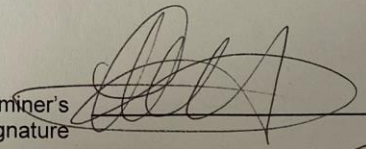
Nil

Comd/SO2 SPS Comments – Worthy Down (WOs' & Sgts' Mess)

1. I have examined the AB 397 balances and compared them with the AF N1514 balances to ensure they agree.
2. I have checked with the Regt Acct and there has been no event that has had an adverse impact on the worth of the Charity subsequent to the end of the audit period. No Restricted Funds are overspent.
3. The observations made by the internal auditor/FM are noted.
4. The total debt at the end of the Accounting period is £6472.39 with few debtors over 3 months old. I note MT's comments that there are no debtors over 3 months old.
5. Creditors: Total creditors at the end of the Accounting period is £1572.37. 2 x creditors over 3 months old which needs to be cleared ASAP.

No further comments

Independent Examiner's
Signature



Name Maj S Bates

Date: 20 Jun 21

Appointment SO2 SPS HQ 11 INF BDE AND
HQ SE

Observation progress attached.