

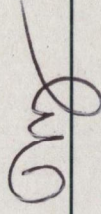
Additional comments:

With reference to the Internal Auditor's Report:

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

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

Signature



Name

Lt Col J Mageean

Date:

15 Feb 23

Supervising Officer



## 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.
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.



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> <p>*a. Providing and supporting mess facilities and social activities.</p> <p>*b. <del>Providing and supporting sporting and adventure training activities</del></p> <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.

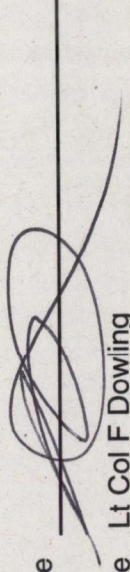
I am very aware of the unacceptable delays in Sodexo paying I&Es. The SFM is actively persuing the contractors for a resolution.

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

Date:

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

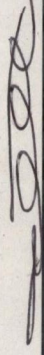
A property check was conducted by the audit team and several observations were made that will need to be investigated and findings provided for the Supervising Officer. The property member is to amend the property book for accurate accounting and insurance purposes.

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.

Date: 25/1/23

Signature



Name A M Platt

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
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>33,909.30</b>	<b>57,577.88</b>	<b>0.00</b>	<b>91,487.18</b>	<b>64,848.58</b>
<b>Resources Expended Cost of Generating Funds</b>					
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
<b>Total Resources Expended</b>	<b>30,640.74</b>	<b>62,586.86</b>	<b>0.00</b>	<b>93,227.60</b>	<b>31,004.82</b>
<b>Net Incoming/Outgoing Resources Before Transfers</b>	<b>3,268.56</b>	<b>-5,008.98</b>	<b>0.00</b>	<b>-1,740.42</b>	<b>33,843.76</b>
<b>Transfers</b>					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	0.00
<b>Net Incoming resources before holding gains and losses</b>	<b>3,268.56</b>	<b>-5,008.98</b>	<b>0.00</b>	<b>-1,740.42</b>	<b>33,843.76</b>
<b>Holding Gains/Losses</b>					
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
<b>Net Movement in Funds</b>	<b>3,268.56</b>	<b>-5,008.98</b>	<b>0.00</b>	<b>-1,740.42</b>	<b>33,843.76</b>
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward from previous year</b>	<b>59,331.01</b>	<b>39,775.76</b>	<b>0.00</b>	<b>99,106.77</b>	
<b>Total funds carried forward</b>	<b>62,599.57</b>	<b>34,766.78</b>	<b>0.00</b>	<b>97,366.35</b>	



## WORTHY DOWN SUPPORT UNIT

November 2022

<u>End of last year</u>		<u>Balance</u>
	Fixed Assets	
7,936.66	Capital Property	9,133.96
9,805.38	Heritage Assets (Fixed)	9,805.38
17,742.04	Total Fixed Assets	18,939.34
	Current Assets	
64,044.55	Current bank account	72,595.67
17,320.18	Debtors	5,831.34
81,364.73	Total Current Assets	78,427.01
99,106.77	Total Assets	97,366.35
	Liabilities	
0.00	Creditors	0.00
0.00	Not To Be Used	0.00
0.00	Not To Be Used	0.00
0.00	Total Liabilities	0.00
99,106.77	Total Assets Minus Liabilities	97,366.35
	Total Funds	
39,775.76	Total Restricted Funds	34,766.78
0.00	Total Endowment Funds	0.00
0.00	Total Designated Funds	0.00
59,331.01	Accumulated Trading & GPF	62,599.57
99,106.77	Total Funds	97,366.35



**WORTHY DOWN SUPPORT UNIT**End of last yearBalance

## Funds Analysis

## Designated Funds

0.00

0.00

## Restricted Funds

23,083.22	Entertainments	21,154.28
4,042.73	Beverage Fund	3,886.66
2,396.50	Charity	3,059.60
8,692.20	Christmas Draw	0.00
0.00	Xmas function	3,812.34
89.90	Pickle Night	308.02
0.00	Summer Ball	0.00
1,144.21	Presentation Savings Fund	2,118.88
327.00	Envelope Draw	427.00

39,775.76

34,766.78

## Endowment Funds

0.00

0.00

## Trading and General Purpose Funds

0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
11,596.29	General Purpose Fund surplus	3,268.56

11,596.29	Trading & GPF surplus	3,268.56
47,734.72	Balance at last balance sheet	59,331.01

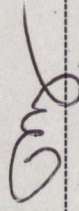
59,331.01

62,599.57

99,106.77

97,366.35

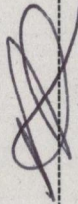
Signature of A/C Holder/Fund Manager



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)

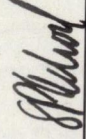
Give here brief details of any items that the examiner wishes to disclose

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