

Statement of Financial Activities as at

28-Feb-2022

Headquarters Land Forces

B702 ASU Offs Mess

	Unrestricted/ General Purpose/ Designated Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Voluntary Income	0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds	210.41	0.00	0.00	210.41	4,233.07
Investment Income	82.82	0.00	0.00	82.82	129.99
Income Resources from Charitable Activities	68,506.99	2,544.00	0.00	71,050.99	86,383.72
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	68,800.22	2,544.00	0.00	71,344.22	90,746.78

Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	-100.00	0.00	0.00	-100.00	0.00
Charitable Activities	52,302.57	914.90	0.00	53,217.47	36,935.43
Governance Costs	1,843.81	0.00	0.00	1,843.81	2,591.06
Grants and Donations	1,833.93	0.00	0.00	1,833.93	3,514.15
Other Costs	15,248.50	0.00	0.00	15,248.50	8,066.20
Total Resources Expended	71,128.81	914.90	0.00	72,043.71	51,106.84
Net Incoming/Outgoing Resources Before Transfers	-2,328.59	1,629.10	0.00	-699.49	39,639.94

Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	-643.66
Net Incoming Resources before Holding Gains and Losses	-2,328.59	1,629.10	0.00	-699.49	38,996.28

Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains on investments	0.00	0.00	0.00	0.00	0.00
Unrealised Losses on investments	0.00				0.00
Net Movement in Funds	-2,328.59	1,629.10	0.00	-699.49	38,996.28
Total funds brought forward from previous year	140,148.61	81,428.39	0.00	221,577.00	
Total funds carried forward	137,820.02	83,057.49	0.00	220,877.51	

Balance Sheet - February 2022

Headquarters Land Forces

B702 ASU Offrs Mess

February 2022

End of last year (£)	FIXED ASSETS		Balance (£)
38,522.59	Capital Property (tangible fixed assets)	32,503.41	
	Heritage Assets		
0.00	Investments at Market Value	0.00	
38,522.59	Total Fixed Assets		32,503.41

CURRENT ASSETS

180,621.36	Current Bank Account	179,052.84	
	Deposit Account		
1,336.50	Debtors	6,335.77	
2,056.40	Stock	3,017.49	
184,014.26	Total Current Assets		188,406.10
222,536.85	Total Assets		220,909.51

LIABILITIES

959.85	Sundry Creditors	32.00	
	VAT Control		
	VAT Payable		
959.85	Total Liabilities		32.00
221,577.00	Total Assets Minus Liabilities		220,877.51

UNRESTRICTED/GENERAL PURPOSE FUND

121,992.83	Balance as per last Balance Sheet	140,148.61	
18,155.78	Add Excess of Income		
	Deduct Excess of Expenditure	2,328.59	
140,148.61	Accumulated Unrestricted/General Purpose Fund		137,820.02

TOTAL FUNDS

81,428.39	Total Restricted Funds	83,057.49	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
140,148.61	Accumulated Unrestricted/General Purpose Funds	137,820.02	
221,577.00	Total Funds		220,877.51

RESTRICTED FUNDS

56,883.32	Entertainments	55,968.42
0.00	Silver Fund	0.00
20,578.57	Mess Improvements	23,122.57
3,966.50	Directorate Dinner Night Subsidy	3,966.50
81,428.39	Total Restricted Funds	83,057.49

ENDOWMENT FUNDS

0.00	Total Endowment Funds	0.00

DESIGNATED FUNDS

0.00	Total Designated Funds	0.00

Date

14/3/22


A/C Holder/FM Signature



Date

15/3/22

Managing Trustee Signature



Notes to the Accounts (Paras 2 to 12 are to be completed by all funds which have a gross income of £100K or over and those funds already registered with the Charity Regulator, all other funds are to complete Paras 6 and 7 and the declarations at Para 12):

1. Principal Accounting Policies

- a. Accounting Convention. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) 2005 (<http://www.charitycommission.gov.uk/investigations/sorp/sorp05docs.asp>)
- b. Incoming Resources. Income is recognised in the period in which the charity is entitled to receipt, and the amount can be measured with reasonable certainty. Grants from other agencies including donations and other income from activities are in furtherance of the charity's objects and are part of the general funds of the charity. A restricted fund is only recognised where this is an agreed and explicit condition of the grant or donor.
- c. Intangible Income. Due to the close collaborative relationship and the manner in which the charity's activities compliment those of the Army, intangible income, reflected in time and use of premises is not quantifiable or measurable and so is not recognised in the accounts.
- d. Resources Expended and Basis of Allocation of Costs. Expenditure is included when incurred or exceptionally where a commitment is made which requires an accrual when payment is to be made in the subsequent accounting period. Similarly, where prepayments are made in recognition of commitments falling due in a subsequent accounting period, the appropriate credit is entered in the accounts and reversed the following year. Grants payable are included in the SOFA when approved by the Managing Trustee. Expenditure is recognised in the period in which it is incurred. The majority of costs are directly attributable to specific activities. Irrecoverable VAT is charged to the activity for which it was incurred.
- e. Governance Costs. Governance costs are the costs of professional advice, holding trustee meetings or committee meetings associated with decision making, any fee for audit or independent examination and any fee incurred in the preparation, statutory filing, printing or copying of the annual report and accounts.
- f. Capitalisation and Depreciation of Tangible Fixed Assets. All assets having a purchase value of more than £500 are capitalised. The cost of tangible fixed assets are written off by equal annual instalments over their expected useful lives using the following methods of depreciation:
- | | | |
|-----------------------------------|---|--|
| Furniture, fixtures and equipment | - | Straight Line over a period of 2 – 10 years. |
| Motor vehicles | - | Straight Line over a period of 2 – 10 years. |
- Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset. Where the asset is depreciated over a period of more than 10 years, details of the item and period are to be provided following the notes on page 9.
- g. Fixed Asset Investments. Fixed asset investments are included at market value at the balance sheet date. Any gain or loss on revaluation is shown in the Statement of Financial Activities (SOFA).

- h. Stocks. Purchased stocks are valued at the lower cost or net realisable value making due allowance for any obsolete or slow-moving items.
- i. Funds Accounting. Funds held by the charity are:
- (1) General Purpose/Unrestricted /Designated Funds. These are funds that can be used in accordance with the charitable objects at the discretion of the Managing Trustee. Designated funds are unrestricted funds which have been allocated/earmarked for a particular purpose by the Managing Trustee and are to be declared in the Managing Trustees comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.
 - (2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.
 - (3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.
- j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.
- k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

2. Grants Made. (if total grants are over 5% of the charity's total expenditure).

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
NONE			
Total grants to institutions			

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
NONE		
Total		

3. Related Party Transactions & Remuneration and Expenses

Whilst the charity has a close working relationship with the Army, there are no transactions with the Army which require disclosure under SORP 2005. The only transactions made by the charity in favour of the unit are wholly attributable to the charitable activities of furthering military efficiency. The Managing Trustee is an officer or equivalent and fulfils the role as trustee in accordance with the applicable laws and regulations. No expenses have been paid to the trustee. In the event that expenses have been paid to the trustee these are disclosed under the Managing Trustee's comments.

4. Analysis of Capital Property

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	£38,522.59		£38,522.59
Purchases	£0.00		£0.00
Sales & W/Os			
Depreciation	£6,019.18		£6,019.18
Balance c/f	£32,503.41		£32,503.41

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	
Add additions to investments at cost (investments purchased)	NONE
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	
Carrying value (market value) at end of year	

Breakdown of Market Values at

Year End	GPF/ Unrestricted Value £	Restricted Value £	Endowment Value £	Total value Value £	Income during year Value £
Investment properties	NONE				
Investments listed on a recognised stock exchange					
Investments held in unit trusts or other collective investment schemes					
Investments in subsidiary or connected undertakings and companies					
Securities not listed on a recognised Stock Exchange					
Cash held as part of the investment portfolio					
Other investments					
Total					

6. List of Debtors

Debtor	Date of Debt	Amount
Aged Debtors	Debtors over 3 months old	£1,057.40
Sodexo	January 2022 I&E	£5,278.37
Total		£6,335.77

7. List of Creditors

Creditor	Date of Credit	Amount
Aged Mess Creditors	Over 3 Months	£28.37
Charity		£3.63
Total		£32.00

8. Paid Employees

	This year £	Last year £
Gross wages paid		
Employer's National Insurance paid	NONE	
Pension Contributions paid		
Total staff costs		

Give the number of employees who were engaged in each of the following activities:

	This year	Last year
Costs of generating funds		
Charitable activities	NONE	
Other		
Total		

No individual employee received a salary of over £60000.00

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	NONE	

10. Restricted/Endowment Funds

Give details of the movements of the individual funds summarised in the restricted and endowment column of the Statements of Financial Activities (SOFA).

Fund Name	Fund Bal B/F	Incoming Resources for period	Outgoing Resources for period	Transfers IN	Transfers OUT	Gains and Losses	Fund Bal C/F
Entertainments	£56,883.32	-£10.00	-£904.90				£55,968.42
Mess Improvements	£20,578.57	£2554.00	-£10.00				£23,122.57
Dir. Dinner Night	£3,966.50	0.00	0.00				£3,966.50
Totals	£81,428.39	£2544.00	-£914.90		-£0.00		£83,057.49

A brief explanation as to the nature and purpose of the charity's Restricted Funds is to be provided.

Name of Restricted Fund	Purpose of fund
Entertainments	To assist with functions during the year.
Mess Improvements	To provide fixtures, fittings & re-decoration of rooms where required to enhance the appearance of the mess.
Dir Dinner Night	Directorate Dinner Night

11. Heritage Assets.

Heritage assets that are owned by the charity but purchased/acquired prior to 1 Apr 06 are not included in the charity's capital property value (see note 1.j). A list/description of these assets is below:

12. Declarations

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The trustees have not changed the year end date or the length of the charity's financial year.

The charity has no designated funds (if there are designated funds the reason for designation and when each designated fund is intended to be used by is to be stated in the Managing Trustee report).

All the charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

No funds (unrestricted, designated, restricted or endowment) are in deficit at the balance sheet date.

The charity has no intangible assets.

There were no inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been re-valued during the year and the charity does not have a policy of revaluation of these assets.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

All investments held are investment assets in the UK unless otherwise stated.

Note: Where any of the declarations are not correct they are to be crossed out and details provided in the Managing Trustees comments.

Additional comments:

The Mess accounts are actioned through the contractor's accounts and transferred monthly on the Income and Expenditure (I&E).

Mess expenditure has exceeded mess income by £699.49. This is due to an increase in the costs of some of the goods and services provided to the Mess and the suspension of entertainment subscriptions during Covid. The lifting of Covid restrictions has allowed some functions to start taking place, this is also reflected in the higher expenditure. Aged debtors have decreased by £279.10 this period.

Military and Civilian Subs: £60,227.53, received for 21/22 period. This is an increase of £8,221.93 from the previous year.

Restricted Funds:

The Directorate Functions Fund has a balance of £3966.50. This has been dormant for several years and it will be voted on at the next AGM to return this sum of money to GPF.

Property:

Property depreciation has been calculated for this period. No capital property has been purchased in this period and no property has been written off. There is currently no property member. This appointment will be made in the next audit period.

- The Mess requires a Property re-valuation, to ensure that adequate insurance is in place.
- An independent Audit Property check will need to be undertaken for the next audit period.

Mess Aged Debtors over 3 months - the figure is currently £1057.40. Attempts are continually being made by the Mess Secretary and the Mess Treasurer to recoup the outstanding amounts.

The 'less than' three-month mess bills are being collected through the Mess Accountant, these will be paid to the Officers Mess. The Mess Accountant is encouraging mess members to use Direct Debit as the method of payment, to reduce the number of debtors being transferred at the three month point.

Mess Aged Creditors over 3 months – the figure is currently £28.37. Attempts are being made to contact the creditors to repay the amount owing.

Signature



Name Lt Col B Hardwick

Date:

14/3/22

Fund Manager (Regimental
Accountant Scheme)

Managing Trustee's Annual Report and Comments:

Unit Army Headquarters, Andover Support Unit

Address Marlborough Lines, Andover SP11 8HJ

Charity name and Charity Commission/Regulator registered number:- 1150189

Fund Name:-Army Headquarters' Officers' Mess

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 dated 23/10/12.
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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	As laid down in Service Fund Regulations (Chapter 8) Managing Trustee – Head of Logistics (Army) Fund Manager – Commanding Officer Andover Support Unit
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Trustee induction and training	Internal Briefing
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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	Due to Covid restrictions and regulations on numbers, the Mess has provided a couple of small functions during the year.
Summary of main achievements of the Charity during the year	The provision of Mess and social facilities through the collection of subscriptions.

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

Financial Review	The principal types of income are from mess subscriptions. Entertainment subscriptions have been suspended due to Covid. This has reduced the annual income. Annual subscriptions for military and civilian combined are usually +£80,000.00. This year it has fallen to approx. £60,000.00.
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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	As laid down in Service Fund Regulations (Chapter 2)
Investments selection policy and performance of those investments.	As laid down in Service Fund Regulations (Chapter 8)

Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Head Logistics (Army) – Brig Ewart-Brookes.
Serious Incidents	None

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 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 COVteamwork; skills; fitness; confidence, character, spirit and attitude; and morale. 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>

Additional comments - include any declarations which were not correct at pages 7 & 8:

Some social functions have taken place over the year in line with the lifting of COVID restrictions. There was no Summer or Winter Ball this year. Due to a limited number of functions taking place, no entertainment subscriptions have been collected, therefore, the overall income to the Mess for this period has reduced. The reintroduction of entertainment subscriptions will be reviewed in the next period.

There has been an increase in the expenditure from the previous period and this has been due to an increase in the costs of goods and services that are being provided to the Mess.

Internal transfers – voted at General Mess Meetings:
There have been no internal transfers.

The aged Mess debts are currently £1057.40. This has been reduced from the previous year. Where Mess members exceed 3 months of aged debt, they will be reminded of their debt by the Treasurer with a polite request that the appropriate debt be settled. If the Debt is not settled by the end of the following accounting month, the Mess Member should be invited to provide reasons for non-payment to the PMC.

When joining Headquarters, Mess Members are continually encouraged to pay their Mess bills by the default setting, Direct Debit. Where Members have a sound reason for not paying by Direct Debit, they should request permission to Opt-Out from the Mess Treasurer but this privilege will be contingent on that individual paying their Mess Bills promptly and in-full each month.

Signature 

Name Brig Ewart-Brookes

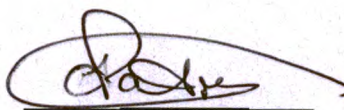
Appointment Managing Trustee

Date: 15/3/22

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 and signed the original books of account and the original records I have checked. All vouchers relating to this account period have been cancelled.
5. I have made the following observations whilst carrying out the internal audit:
 - Previous observations have been actioned.
 - The Aged Debtors have been reduced over this period and they are continually being reviewed by the Mess Secretary and the Mess Treasurer.
 - Capital property has been depreciated for this period.
 - The Directorate Dinner Night Restricted Fund has not been used in this period. This sum of money should be returned to the GPF.

Signature



Name Maj JA Patrick

Date: 21 March 2022

Appointment Internal Auditor

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

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- a. Examine the accounts (under section 43(3)(a) of the Act).
- b. Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act).
- c. State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:
 - (1) To keep accounting records in accordance with section 41 of the 1993 Act:
 - (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

- b. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Delete as applicable.

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 – ASU Officers' Mess

1. I have reviewed the Fund's income over the last 3 audit periods and its genuine income has not exceeded £250,000.
2. I have examined the AB 397 balances and compared them with the AF N1514 balances, and they agree.
3. The Fund Managers comments are noted.
4. The Internal Auditors comments are noted.
5. The Aged Mess Members debtor is extremely large of £1,057.40, the Fund Manager is to chase debtors to pay their outstanding debt.
6. The balance sheet has not been signed by the Fund Manager or Managing Trustee, please ensure this is signed.

No further comments

Independent Examiner's
Signature



Name Maj R Ayre

Date: 24/08/22

Appointment SO2 SPS HQ 11 SFA BDE AND
HQ SE