DEFENCE ACADEMY STATION OFFICERS MESS

England & Wales · Charity number 1163155

Details

Status	Registered
Legal form	Other
Registered	2015-08-14
Register	View on the Charity Commission register

Contact

Address	Defence Academy of the UK Shrivenham Swindon SN6 8LA
Phone	01793 785548

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 promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the well-being of Service (Officers Mess) personnel.

Classification

- **How:** Other Charitable Activities
- **What:** Armed Forces/emergency Service Efficiency, Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Swindon
- Wiltshire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£95,205	£124,745	-	-
2024-07-31	£71,445	£90,729	-	-
2023-07-31	£68,378	£80,372	-	-
2022-07-31	£60,755	£46,414	-	-
2021-07-31	£21,561	£14,832	-	-

Trustees

Name	Role	Appointed
Katherine Elizabeth Ingram MBE		2025-07-28

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DEFENCE ACADEMY STATION OFFICERS MESS

England & Wales - Charity number 1163155

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Aug	2024		31	Jul	2025

Section A Reference and administration details

Charity name	DEFENCE ACADEMY STATION OFFICERS MESS
Other names charity is known by	
Registered charity number (if any)	1163155
Charity's principal address	JSAU, Defence Academy of the UK
	Cormorant Building, Room 112, Shrivenham
	Wiltshire
	Postcode SN6 8SP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wg Cdr Thomas	CO Shrivenham Stn	01 Aug 24 – 27 Jul 2025	
2	Wg Cdr Ingram	CO Shrivenham Stn	28 Jul – 31 Jul 25	
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20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution of the Station Officers' Mess Fund adopted 10 Jan 2011
How the charity is constituted (eg. trust, association, company)	Unincorporated association.
Trustee selection methods (eg. appointed by, elected by)	In accordance with Army Command Standing Order 3354, the Shrivenham Stn CO is appointed as the ex-officio Managing Trustee of all Service Funds held at the Defence Academy.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Offr's Mess, together with the authority for the disbursements of grants and loans, to an Officers Mess Committee (Chaired by the President of the Mess Committee). Members of the Committee are appointed from a number of working areas within the Defence Academy. All Committee decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the Mess minutes book.

Committee meetings take place each month. The budget for the next financial year is set by the Committee and agreed by the Mess membership at the Annual General Meeting (AGM).

The Trustee has a continued programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Auditor is appointed to audit the fund on a rolling basis. The Fund is also subject to an Independent Examiners report by the SO2 SPS Branch at SEHQ Bde.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The promotion of military efficiency by the provision and support of social, sporting and other facilities for the efficiency and well-being of Officer Mess Members. This also extends to making grants to any activity which in the opinion of the Trustee is in furtherance of the Charity.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Mess community. The internal subsidy of Mess activities and grants are the Station Officers Mess principal means of delivering its objectives:

The Station Officers' Mess has 3 aims:

- Encourage 'Esprit de Corps' by enabling serving Mess members to mix together in both formal and informal social activities, thereby keeping Service traditions alive and encouraging the well-being of the Mess community.
- Encouraging, supporting and facilitating the development of sport to raise standards and to promote fitness, teamwork and personal development through sporting activity and opportunities.
- Supporting facilities, projects and activities to enable the best provision for the Station Officers' Mess community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This Fund derives public benefit as it assists in providing Service personnel with the necessary skills to carry out the military contribution to the defence of the United Kingdome and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins Esprit de Corps and team working as well as encouraging personnel to develop the character, spirit and attitude to face the challenges and danger associated with military service. As a result, the Fund derives a benefit to the public in helping to provide personnel who are motivated, have high morale and are willing to always serve the needs of their country and that of its public.

The Trustee confirms that they have had due regard to the guidance published by the Charity Commision and considers that the preceding paragraphs demonstrate that the work and activities of the Fund continue to provide significant public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The Mess continues to provide numerous formal/infomal functions during the course of the year to benefit its members in order to meet the aim of promoting esprit de corps. Whilst this has impacted on mess activity some charitable activities continued with a Station Wellbeing Day and Fireworks event both heavily supported by the Mess and the coming year promises to yield more activities for the mess to support.

Members contribute towards the procurement and upkeep of the property, pictures and silver held by the Mess, as well as purchasing and maintaining furniture, entertainment equipment and print media.

A Charity (Restricted) Fund is used as a conduit to deposit monies rasied for a specific worthy cause of their choosing. Once received, all monies are forwarded to the charity in question.

Section E Financial review

Brief statement of the charity's policy on reserves	The Fund continues to invest its monies and thereby safeguards its reserves via this means. The SOFA shows that the fund has adequate working capital as well as a steady flow of income.
Details of any funds materially in deficit	No funds were in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Ingram	
Full name(s)	Wg Cdr Katherine Ingram	
Position (eg Secretary, Chair, etc)	Managing Trustee	
Date	31 Jul 2025	

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme, (Use either Page 1 depending on the type of scheme used)

Army Form N1514
(Rev 11/09)

Unit:	Defence Academy of the UK	
Address:	Shrivenham Swindon SN6 8LA	
In respect of the	DA Station Officers' Mess	Fund/Charity
Charity Commission/Regulator registered number	1163155	
For the period from	1 Aug 24 to 31 Jul 25	

Managing Trustee(s) during the period:

From	**1 Aug 24**	**to**	**27 Jul 25**	**Name**	**Wg Cdr G Thomas**
From	**28 Jul 25**	**to**	**31 Jul 25**	**Name**	**Wg Cdr K Ingram**
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**1 Aug 24**	**to**	**19 Dec 24**	**Name**	**Maj T Carpenter RHG/D**
From	**19 Dec 24**	**to**	**17 Feb 25**	**Name**	**Ms A Wilson (SEO)**
From	**17 Feb 25**	**to**	**31 Jul 25**	**Name**	**Maj R Rai QOGLR**

Internal Auditor(s) during the period:

From	**1 Aug 24**	**to**	**31 Jul 25**	**Name**	**Mr S J Worth (HEO)**
From		**to**		**Name**	
From		**to**		**Name**	

Regimental Accountant(s) during the period:

From	**1 Aug 24**	**to**	**16 Sep 24**	**Name**	**Ms S J Grant**
From	**16 Sep 24**	**to**	**1 Oct 24**	**Name**	**Mr N Hetherington**
From	**1 Oct 24**	**to**	**19 Jun 25**	**Name**	**Ms S J Grant**
From	**19 Jun 25**	**to**	**27 Jun 25**	**Name**	**Mr N Hetherington**
From	**27 Jun 25**	**to**	**31 Jul 25**	**Name**	**Ms S J Grant**

Statement of Financial Activities as at 31/07/2025

Printed: 02/10/2025

Defence Academy of the UK **OFFICERS' MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds	10,000.00	0.00	0.00	10,000.00	0.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	80,204.99	5,000.00	0.00	85,204.99	71,444.72
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	**90,204.99**	**5,000.00**	**0.00**	**95,204.99**	**71,444.72**
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.61	0.00	0.00	0.61	0.00
Costs of Generating Funds	0.00	0.00	0.00	0.00	0.00
Charitable Activities	83,534.63	0.00	0.00	83,534.63	58,103.17
Governance Costs	3,087.43	0.00	0.00	3,087.43	2,583.66
Grants and Donations	20,246.94	0.00	0.00	20,246.94	16,926.44
Other Costs	17,874.96	0.00	0.00	17,874.96	17,897.95
Total Resources Expended	**124,744.57**	**0.00**	**0.00**	**124,744.57**	**95,511.22**
Net Incoming/Outgoing Resources Before Transfers	**-34,539.58**	**5,000.00**	**0.00**	**-29,539.58**	**-24,066.50**
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	**-34,539.58**	**5,000.00**	**0.00**	**-29,539.58**	**-24,066.50**
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	6,182.14	0.00	0.00	6,182.14	12,522.44
Net Movement in Funds	**-28,357.44**	**5,000.00**	**0.00**	**-23,357.44**	**-11,544.06**
Reconciliation of Funds					
Total funds brought forward from previous year	**413,448.01**	**0.00**	**0.00**	**413,448.01**	
Total funds carried forward	**385,090.57**	**5,000.00**	**0.00**	**390,090.57**	

July 2025

End of last year		Balance	
	Fixed Assets		
54,966.05	CAPITAL PROPERTY	47,569.62	
32,052.26	ELECTRICAL CHARGING POINTS	30,271.58	
196,520.57	HERITAGE PROPERTY	196,520.57	
115,737.15	INVESTMENTS	96,919.29	
0.00	AFCC INVESTMENTS Now S&W FUND	0.00	
399,276.03	Total Fixed Assets		371,281.06
	Current Assets		
13,874.83	CENTRAL BANK	18,977.99	
297.15	DEBTORS	23.80	
0.00	CONSOLIDATED DEBTORS	0.00	
0.00	ESS DEBTS	0.00	
14,171.98	Total Current Assets		19,001.79
413,448.01	Total Assets		390,282.85
	Liabilities		
0.00	CREDITORS	192.28	
0.00	I&E CREDITORS	0.00	
0.00	I&E DEBTORS	0.00	
0.00	VAT CONTROL	0.00	
0.00	VAT PAYABLE	0.00	
0.00	Total Liabilities		(192.28)
413,448.01	Total Assets Minus Liabilities		390,090.57
	Total Funds		
0.00	Total Restricted Funds	5,000.00	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
413,448.01	Accumulated Trading & GPF	385,090.57	
413,448.01	Total Funds		390,090.57

End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
0.00	GREEN PROJECTS	5,000.00	
0.00	AFCC now S&W FUND	0.00	
0.00			5,000.00
	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	
(6,762.27)	General Purpose Fund surplus	(28,357.44)	
(6,762.27)	Trading & GPF surplus		(28,357.44)
420,210.28	Balance at last balance sheet		413,448.01
413,448.01	Accumulated Trading & GPF		385,090.57
413,448.01	Grand total		390,090.57

Signature of A/C Holder/Fund Manager

Date 14/10/25

Signature of Managing Trustee

Date 5 Nov 25

Balance date to end of July 2025
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	47,569.62			-7,396.43
B101	ELECTRICAL CHARGING POINTS	30,271.58			-1,780.68
B200	HERITAGE PROPERTY	196,520.57		0.00	
B300	INVESTMENTS	96,919.29			-18,817.86
B301	AFCC INVESTMENTS Now S&W FUND	0.00		0.00	
B500	DEBTORS	23.80			-273.35
B501	CONSOLIDATED DEBTORS	0.00		0.00	
B502	ESS DEBTS	0.00		0.00	
B651	CENTRAL BANK	18,977.99		5,103.16	
B700	CREDITORS		-192.28		-192.28
B701	I&E CREDITORS	0.00		0.00	
B702	I&E DEBTORS	0.00		0.00	
B750	VAT CONTROL	0.00		0.00	
B760	VAT PAYABLE	0.00		0.00	
B900	ACCUMULATED GPF		-413,448.01	6,762.27	
R001	GREEN PROJECTS		-5,000.00		-5,000.00
R003	AFCC now S&W FUND	0.00		0.00	
		390,282.85	-418,640.29	11,865.43	-33,460.60
		-28,357.44		-21,595.17	

A\C Code	Name	Balance		Month Movement	
G050	HANDLING CHARGE	0.00		0.00	
G051	ELECTRIC CHARGING TAKINGS		-10,000.00	0.00	
G052	FLOWERS	0.00		0.00	
G053	CANDLES & NAPKINS	0.00		0.00	
G054	TRANSPORT	0.00		0.00	
G055	XFERED FUNDS DSL	0.00		0.00	
G056	OMAA	0.00		0.00	
G057	DRS ADJUSTMENT	0.00		0.00	
G058	GRANT PAID IN ERROR	0.00		0.00	
G059	OVERPAID MESS BILLS	0.00		0.00	
G060	ADJ CRYSTALWEAR TO PROPERTY	0.00		0.00	
G061	HERITAGE PROP REVALUED	0.00		0.00	
G062	REVALUE EXPENDABLE PROPERTY	0.00		0.00	
G063	GRANT FOR ANNUAL DINNER	0.00		0.00	
G064	FROM SGTS FOR BOB NIGHT	0.00		0.00	
G125	BANK INTEREST	0.00		0.00	
G126	BRING INVESTMENT ON	0.00		0.00	
G150	MESS SUBSCRIPTIONS		-29,070.48		-2,896.86
G151	MESS SERVICE CHARGE		-9,534.78		-604.90
G152	FUNCTION CONTRIBUTIONS		-16,700.00		-1,875.00
G153	CIVILIAN SUBSCRIPTIONS		-9,378.24		-722.66
G154	AGED DRS RE-BOOKED	0.00		0.00	
G155	ESS REFUND	0.00		0.00	
G156	PMC LEVY	0.00		0.00	
G157	RF CAPITAL PROPERTY PURCHASE	0.00		0.00	
G158	WINE TASTING	0.00		0.00	
G159	ENTERTAINMENTS	0.00		0.00	
G160	BAR PROFIT		-15,521.49		-1,329.92
G161	BAR WRITE-OFF REFUND	0.00		0.00	
G300	TRANSFER OF AFCC	0.00		0.00	
G301	CORRECTION TO DEPRECIATION	0.00		0.00	
G460	UNREALISED GAIN ON INVESTMENTS		-10,044.79		-4,370.75
G500	BANK CHARGES	0.61		0.00	

A\C Code	Name	Balance	Month Movement
G501	SUBS REFUNDED	0.00	0.00
G502	DIVIDENDS TO PROJECT RF	0.00	0.00
G600	WINE / CHAMPAGNE TASTING	633.34	0.00
G601	BURNS NIGHT	10,618.11	0.00
G602	BBQ	0.00	0.00
G603	OKTOBERFEST	0.00	0.00
G604	THEMED EVENINGS	0.00	0.00
G605	WATERLOO NIGHT	4,212.94	4,212.94
G606	EXCHANGE SGTS V OFFRS	0.00	0.00
G607	EXPENDABLE PROPERTY	6,518.09	0.00
G608	COMEDY NIGHT	2,234.51	0.00
G609	QUIZ NIGHTS	647.27	180.00
G610	ST PATRICKS NIGHT	0.00	0.00
G611	MESS GUESTS	5.92	0.00
G612	TRAFALGAR NIGHT	8,494.22	0.00
G613	SUMMER/WINTER BALL	15,179.59	0.00
G614	BATTLE OF BRITAIN NIGHT	3,472.88	0.00
G615	DEPARTMENTAL FUNCTIONS	2,721.18	0.00
G616	PROPERTY MAINTENANCE/REPAIRS	530.00	0.00
G617	ENTS	0.00	0.00
G618	MOTHERS DAY LUNCH	854.16	0.00
G619	UKRAINE CHAPLAINS BAR TAB	202.92	0.00
G620	STAFF XMAS DRINKS	0.00	0.00
G621	LIMS EVENTS	550.55	0.00
G622	NON-OFFICIAL FUNCTIONS	2,322.31	0.00
G623	RN PROPERTY HIRE	739.67	0.00
G624	CAPITAL PROPERTY	0.00	0.00
G625	REFRESHMENTS	23,596.97	2,314.61
G626	AGM	0.00	0.00
G750	OMAA	0.00	0.00
G751	INSURANCE	3,087.43	0.00
G752	HERITAGE PROPERTY	0.00	0.00
G753	ADMINISTRATION	0.00	0.00
G754	POSTAGE	0.00	0.00

A\C Code	Name	Balance	Month Movement
G770	GRANTS	19,198.20	0.00
G771	DONATION	220.94	0.00
G772	PIN AWARDS	506.00	0.00
G773	PIN AWARDS FLOWERS	0.00	0.00
G774	PRESENTATIONS TO PMC	0.00	0.00
G775	PRESENTATION	152.85	152.85
G776	GIFTS	168.95	0.00
G800	PRS/MPLC LICENCE	1,621.23	0.00
G801	SAFETY SIGNS	750.95	0.00
G802	MESS GUESTS	0.00	0.00
G803	TV & SKY	169.50	0.00
G804	PMC FUNDS	0.00	0.00
G805	PICTURES & SILVER	0.00	0.00
G806	MAGAZINES/NEWSPAPERS	3,385.30	0.00
G807	SERCO / ESS AWARDS	110.49	0.00
G808	XMAS DECORATIONS	0.00	0.00
G809	COVID - CANCELLED FUNCTION	0.00	0.00
G810	CANDLES & NAPKINS	0.00	0.00
G811	REMEMBRANCE SERVICE REFRESHMEN	0.00	0.00
G812	PROPERTY DEPRECIATION	10,386.71	10,386.71
G813	ASCOT TRIP	0.00	0.00
G814	REMEMBRANCE DAY LUNCH	0.00	0.00
G815	BAR COOLER TESTING	0.00	0.00
G816	PRINTING FOR TRAFALGAR NIGHT	866.58	0.00
G817	OFFICERS TO SGTS	0.00	0.00
G818	LAUNDRY CARDS	0.00	0.00
G820	QBCP	0.00	0.00
G821	TRAFALGAR NIGHT	0.00	0.00
G822	W/O PROPERTY	0.00	0.00
G823	W/O DEBTORS	532.47	43.04
G824	HANDLING CHARGE	0.00	0.00
G825	CHARGE FOR DAMAGES	0.00	0.00
G826	PIANO TUNING	0.00	0.00
G827	CHRISTMAS TREES	0.00	0.00
G828	BAND FOR DINING OUT	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G829	PRINTING	51.73		0.00	
G830	EXPENDABLE PROPERTY	0.00		0.00	
G831	TABLEWARE	0.00		0.00	
G832	CANON PIN AWARDS	0.00		0.00	
G833	GENERAL PROPERTY MAINTENANCE	0.00		0.00	
G834	MDP BREAKFAST	0.00		0.00	
G835	BAR REFURBISHMENT	0.00		0.00	
G836	ADJ PROPERTY	0.00		0.00	
G837	DRS ADJ	0.00		0.00	
G838	TRANSFER AFCC	0.00		0.00	
G950	UNREALISED LOSS ON INVESTMENTS	3,862.65		0.00	
G951	REMOVE INVESTMENTS (AFCC)	0.00		0.00	
T008	BAR PROFIT	0.00		0.00	
T740	SALES DICOUNTS GIVEN	0.00		0.00	
T750	PURCHASE DISCOUNTS TAKEN	0.00		0.00	
		128,607.22	-100,249.78	17,290.15	-11,800.09
		28,357.44		5,490.06	
		0.00			

July 2025

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
		0.00		0.00
Activities for Generating Funds				
G050 HANDLING CHARGE	0.00		0.00	
G051 ELECTRIC CHARGING TAKING:	0.00		10,000.00	
G052 FLOWERS	0.00		0.00	
G053 CANDLES & NAPKINS	0.00		0.00	
G054 TRANSPORT	0.00		0.00	
G055 XFERED FUNDS DSL	0.00		0.00	
G056 OMAA	0.00		0.00	
G057 DRS ADJUSTMENT	0.00		0.00	
G058 GRANT PAID IN ERROR	0.00		0.00	
G059 OVERPAID MESS BILLS	0.00		0.00	
G060 ADJ CRYSTALWEAR TO PROPE]	0.00		0.00	
G061 HERITAGE PROP REVALUED	0.00		0.00	
G062 REVALUE EXPENDABLE PROPI	0.00		0.00	
G063 GRANT FOR ANNUAL DINNER	0.00		0.00	
G064 FROM SGTS FOR BOB NIGHT	0.00		0.00	
		0.00		10,000.00
Investment Income				
G125 BANK INTEREST	0.00		0.00	
G126 BRING INVESTMENT ON	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
Trading Income	0.00		0.00	
G150 MESS SUBSCRIPTIONS	2,896.86		29,070.48	
G151 MESS SERVICE CHARGE	604.90		9,534.78	
G152 FUNCTION CONTRIBUTIONS	1,875.00		16,700.00	
G153 CIVILIAN SUBSCRIPTIONS	722.66		9,378.24	
G154 AGED DRS RE-BOOKED	0.00		0.00	
G155 ESS REFUND	0.00		0.00	
G156 PMC LEVY	0.00		0.00	
G157 RF CAPITAL PROPERTY PURCH	0.00		0.00	
G158 WINE TASTING	0.00		0.00	
G159 ENTERTAINMENTS	0.00		0.00	
G160 BAR PROFIT	1,329.92		15,521.49	
G161 BAR WRITE-OFF REFUND	0.00		0.00	
		7,429.34		80,204.99
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
G300 TRANSFER OF AFCC	0.00		0.00	
G301 CORRECTION TO DEPRECIATIC	0.00		0.00	
		0.00		0.00

	Turnover this month		Turnover year to date	
Internal Transfers In				
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
G460 UNREALISED GAIN ON INVEST	4,370.75		10,044.79	
		4,370.75		10,044.79
GPF Total Income		11,800.09		100,249.78

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
G500 BANK CHARGES	0.00		0.61	
G501 SUBS REFUNDED	0.00		0.00	
G502 DIVIDENDS TO PROJECT RF	0.00		0.00	
		0.00		0.61
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
G600 WINE / CHAMPAGNE TASTING	0.00		633.34	
G601 BURNS NIGHT	0.00		10,618.11	
G602 BBQ	0.00		0.00	
G603 OKTOBERFEST	0.00		0.00	
G604 THEMED EVENINGS	0.00		0.00	
G605 WATERLOO NIGHT	4,212.94		4,212.94	
G606 EXCHANGE SGTS V OFFRS	0.00		0.00	
G607 EXPENDABLE PROPERTY	0.00		6,518.09	
G608 COMEDY NIGHT	0.00		2,234.51	
G609 QUIZ NIGHTS	180.00		647.27	
G610 ST PATRICKS NIGHT	0.00		0.00	
G611 MESS GUESTS	0.00		5.92	
G612 TRAFALGAR NIGHT	0.00		8,494.22	
G613 SUMMER/WINTER BALL	0.00		15,179.59	
G614 BATTLE OF BRITAIN NIGHT	0.00		3,472.88	
G615 DEPARTMENTAL FUNCTIONS	0.00		2,721.18	
G616 PROPERTY MAINTENANCE/REI	0.00		530.00	
G617 ENTS	0.00		0.00	
G618 MOTHERS DAY LUNCH	0.00		854.16	
G619 UKRAINE CHAPLAINS BAR TAI	0.00		202.92	
G620 STAFF XMAS DRINKS	0.00		0.00	
G621 LIMS EVENTS	0.00		550.55	
G622 NON-OFFICIAL FUNCTIONS	0.00		2,322.31	
G623 RN PROPERTY HIRE	0.00		739.67	
G624 CAPITAL PROPERTY	0.00		0.00	
G625 REFRESHMENTS	2,314.61		23,596.97	
G626 AGM	0.00		0.00	
		6,707.55		83,534.63
Governance Costs				
G750 OMAA	0.00		0.00	
G751 INSURANCE	0.00		3,087.43	
G752 HERITAGE PROPERTY	0.00		0.00	
G753 ADMINISTRATION	0.00		0.00	
G754 POSTAGE	0.00		0.00	
		0.00		3,087.43
Grants and Donations				

	Turnover this month		Turnover year to date	
G770 GRANTS	0.00		19,198.20	
G771 DONATION	0.00		220.94	
G772 PIN AWARDS	0.00		506.00	
G773 FLOWERS	0.00		0.00	
G774 PRESENTATIONS TO PMC	0.00		0.00	
G775 PRESENTATION	152.85		152.85	
G776 GIFTS	0.00		168.95	
		152.85		20,246.94
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 PRS/MPLC LICENCE	0.00		1,621.23	
G801 SAFETY SIGNS	0.00		750.95	
G802 MESS GUESTS	0.00		0.00	
G803 TV & SKY	0.00		169.50	
G804 PMC FUNDS	0.00		0.00	
G805 PICTURES & SILVER	0.00		0.00	
G806 MAGAZINES/NEWSPAPERS	0.00		3,385.30	
G807 SERCO / ESS AWARDS	0.00		110.49	
G808 XMAS DECORATIONS	0.00		0.00	
G809 COVID - CANCELLED FUNCTIO	0.00		0.00	
G810 CANDLES & NAPKINS	0.00		0.00	
G811 REMEMBRANCE SERVICE REFI	0.00		0.00	
G812 PROPERTY DEPRECIATION	10,386.71		10,386.71	
G813 ASCOT TRIP	0.00		0.00	
G814 REMEMBRANCE DAY LUNCH	0.00		0.00	
G815 BAR COOLER TESTING	0.00		0.00	
G816 PRINTING FOR TRAFALGAR NI	0.00		866.58	
G817 OFFICERS TO SGTS	0.00		0.00	
G818 LAUNDRY CARDS	0.00		0.00	
G820 QBCP	0.00		0.00	
G821 TRAFALGAR NIGHT	0.00		0.00	
G822 W/O PROPERTY	0.00		0.00	
G823 W/O DEBTORS	43.04		532.47	
G824 HANDLING CHARGE	0.00		0.00	
G825 CHARGE FOR DAMAGES	0.00		0.00	
G826 PIANO TUNING	0.00		0.00	
G827 CHRISTMAS TREES	0.00		0.00	
G828 BAND FOR DINING OUT	0.00		0.00	
G829 PRINTING	0.00		51.73	
G830 EXPENDABLE PROPERTY	0.00		0.00	
G831 TABLEWARE	0.00		0.00	
G832 CANON PIN AWARDS	0.00		0.00	
G833 GENERAL PROPERTY MAINTEI	0.00		0.00	
G834 MDP BREAKFAST	0.00		0.00	
G835 BAR REFURBISHMENT	0.00		0.00	
G836 ADJ PROPERTY	0.00		0.00	
G837 DRS ADJ	0.00		0.00	
G838 TRANSFER AFCC	0.00		0.00	
		10,429.75		17,874.96
Internal Transfers Out				
		0.00		0.00
Unrealised Losses on Investments				

	Turnover this month		Turnover year to date	
G950 UNREALISED LOSS ON INVEST	0.00		3,862.65	
G951 REMOVE INVESTMENTS (AFCC	0.00		0.00	
		0.00		3,862.65
GPF Total Expenditure		17,290.15		128,607.22
GPF Income Over Expenditure		-5,490.06		-28,357.44

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
Trading Income				
T008 BAR PROFIT	0.00		0.00	
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
Trading Income				
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Investment Income				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R001 GREEN PROJECTS	0.00		5,000.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		5,000.00
Other Incoming Resources				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		0.00		5,000.00

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Charitable Activities				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Governance Costs				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Grants and Donations				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Other Costs				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				
R001 GREEN PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		0.00		5,000.00

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activiti		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu:	0.00	0.00

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 31.

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 donation, 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
ICSC(L) 20B	EOC BBQ	1	£1,000.00
Ac Together	Event	1	£3,000.00
DAFFYS	Christmas Party	1	£250.00
Defence Futures	Dinner Night	1	£1,000.00
BTC	EOC Dinner	1	£1,000.00
Serco Christmas	Function	1	£200.00
ESS Christmas	Function & Raffle Prizes	1	£248.20
ICSC(L) 21B	Dinner Night	1	£3,500.00
Purple Ball	Function	1	£7,500.00
French SLP 1	Dinner Night	1	£1,000.00
DALSC (FS)	Dinner	1	£500.00
Serco & ESS Pin Awards	Function	1	£506.00
Dandelion Military Families	Donation	1	220.94
	Total grants to institutions	13	£19,925.14

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Total		

3. Related Party Transactions & Renumeration 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	87,018.31		87,018.31
Purchases	1,209.60		1,209.60
Sales & W/Os			
Depreciation	10,386.71		10,386.71
Balance c/f	77,841.20		77,841.20

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	115,737.15
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	25,000.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	6,182.14
Carrying value (market value) at end of year	96,919.29

Breakdown of Market Values at31 Jul 25

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	96,919.29	0.00	0.00	96,919.29	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised Stock Exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	96,919.29	0.00	0.00	96,919.29	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached Debtors List		
	Total	

* There are no amounts falling due after more than one year (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
See attached Creditors List		
	Total	

* There are no amounts falling due after more than one year (delete as appropriate).

Defence Academy of the UK

All member names
Accounting month is July 2025

Mess Member	Balance	07/25	06/25	05/25	04/25	03/25 +	Unallocated
Lt Col Hellier (24-003055)	23.80	12.20	11.60	0.00	0.00	0.00	0.00
Member no: 1005							
Totals							
	23.80	12.20	11.60	0.00	0.00	0.00	0.00

Defence Academy of the UK

All supplier names
Accounting month is July 2025

Supplier	Balance	07/25	06/25	05/25	04/25	03/25 +	Unallocated
ESS Payment ESS	192.28	0.00	0.00	0.00	0.00	192.28	0.00
Totals							
	192.28	0.00	0.00	0.00	0.00	192.28	0.00

8. Paid Employees

	This year £	Last year £
Gross wages paid	**N/A**	**N/A**
Employer's National Insurance paid		
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	**N/A**	**N/A**
Charitable activities		
Other – Insurance		
Total		

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Insurance	3,087.43	2,498.66
Postage		85.00

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	Gains and Losses	Fund Bal C/F
Please see attached Paxton+ Fund Return Summary Printout as at 31 Jul 25						

Defence Academy of the UK **OFFICERS' MESS**

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R001 GREEN PROJECTS	0.00	5,000.00	0.00	0.00	0.00	5,000.00
R002 GRADUATION DAY	0.00	0.00	0.00	0.00	0.00	0.00
R003 AFCC now S&W FUND	0.00	0.00	0.00	0.00	0.00	0.00
R004 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
R005 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Funds	0.00	5,000.00	0.00	0.00	0.00	5,000.00

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
Dividends Projects	Investment dividends ring fenced to support mess members projects. (Now Closed)
Green Projects	For Green Projects

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:

See attached.

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.

There are no intangible assets.

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.

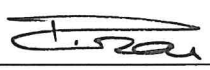
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

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 Oil Painting is being depreciated using the declining balance method at 1% per year.

Signature: 

Name: Maj R Rai QOGLR

Date: 14/10/25

Appointment: Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit:	Defence Academy of the UK	
Address:	Shrivenham Swindon SN6 8LA	
In respect of the	DA Station Officers' Mess	Fund/Charity
Charity Commission/Regulator registered number	1163155	

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 adopted 17 January 2012

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.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	By Appointment

Trustee induction and training	All Arms Fund Managers Course

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	Provision of grants & subsidies to support the facilities and activities of Mess members.

Summary of main achievements of the Charity during the year	The fund continues to support the facilities & activities of the Mess members.

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

Financial Review	Income is derived from Mess subscriptions, profits from bar takings and investment income.

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	Nil

Investments selection policy and performance of those investments.	As directed by the Investment & Management Committee who instruct Schroders Personal Wealth.

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

Managing Trustee's name/trustees' names	Wg Cdr G Thomas Wg Cdr K Ingram

Serious Incidents	Nil

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; 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. (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.)

*delete as appropriate.

** replace with wording appropriate to activities of fund e.g. '*providing and supporting mess facilities and social activities*'; or '*providing and supporting sporting and adventure training activities.*'

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

The IA Comments are noted.

As MT I will approach the PMC to address the excessive investment portfolio and approach the membership for ways in which to improve the mess for the good and benefit of its members.

The FM is to action the IA point regarding Mess Silver this requirement should have been completed in this audit period.

Signature: Ingram

Name: Wg Cdr K Ingram

Date: 5 Nov 25

Appointment: MT / CO

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:

   a. Previous observations ~~have~~/have not been actioned (list those observations outstanding).

      (1) The investment has seen a significant gain of £12,522.42 and now stands at £115,737.15 whilst safeguarding funds is encouraged this amount is excessive to requirements. The mess are strongly encouraged to formalise a plan to reduce this amount for the good and benefit of its members.

      (2) The Mess has yet to have the silver valued so the RA can Capitalize this property as directed in SFRS (now ACSOs). The FM should address this mandatory requirement at the earliest opportunity.

6. Despite the realisation of £25k on the investment a gain of £6,182.14 leaves the total at £96,919.29 whilst a reduction on the previous years, this remains significant, and the mess is further encouraged to formalise a plan to decrease this for the good and benefit of its members.

7. The mess has no debtor's the one showing has been cleared through the I&E for Jul 25.

Signature: 

Name: S J Worth

Date: 13 Oct 25

Appointment: SO2 PS

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 problems/discrepancies)

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

Comd/SO2 SPS Comments

Independent Examiner's Signature: _____

Name: _____

Date: _____ Appointment: _____

Defence Academy – Station Officer's Mess Fund

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 Annex C to Chapter 21 of ACSO 3354 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 accrual's basis of accounting.** The accounts are prepared on an accrual's basis, and the relevant checks have been made to confirm that the charity accounting complies with the accrual's 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 accrual's basis, check whether the trustees have assessed 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. No comments.

Date: 24 Feb 26

Independent Examiner's Signature ___S Kamble_____

Name: Maj S Kamble AGC(SPS)
Appointment: SO2 SPS HQ SE

DEFENCE ACADEMY STATION OFFICERS MESS

England & Wales - Charity number 1163155

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Aug	2023		31	Jul	2024

Section A Reference and administration details

Charity name	DEFENCE ACADEMY STATION OFFICERS MESS
Other names charity is known by	
Registered charity number (if any)	1163155
Charity's principal address	JSAU, Defence Academy of the UK
	Cormorant Building, Room 112, Shrivenham
	Wiltshire
	Postcode SN6 8SP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wg Cdr Thomas	CO Shrivenham Stn	01 Aug 23 – 31 Jul 2024	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

ype of adviser	Name	Address

ame of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution of the Station Officers' Mess Fund adopted 10 Jan 2011
How the charity is constituted (eg. trust, association, company)	Unincorporated association.
Trustee selection methods (eg. appointed by, elected by)	In accordance with Army Service Fund Regulations, the Shrivenham Stn CO is appointed as the ex-officio Managing Trustee of all Service Funds held at the Defence Academy.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Offr's Mess, together with the authority for the disbursements of grants and loans, to an Officers Mess Committee (Chaired by the President of the Mess Committee). Members of the Committee are appointed from a number of working areas within the Defence Academy. All Committee decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the Mess minutes book.

Committee meetings take place each month. The budget for the next financial year is set by the Committee and agreed by the Mess membership at the Annual General Meeting (AGM).

The Trustee has a continued programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Auditor is appointed to audit the fund on a rolling basis. The Fund is also subject to an Independent Examiners report by the SO2 SPS Branch at SEHQ Bde.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The promotion of military efficiency by the provision and support of social, sporting and other facilities for the efficiency and well-being of Officer Mess Members. This also extends to making grants to any activity which in the opinion of the Trustee is in furtherance of the Charity.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Mess community. The internal subsidy of Mess activities and grants are the Station Officers Mess principal means of delivering its objectives:

The Station Officers' Mess has 3 aims:

- Encourage 'Esprit de Corps' by enabling serving Mess members to mix together in both formal and informal social activities, thereby keeping Service traditions alive and encouraging the well-being of the Mess community.
- Encouraging, supporting and facilitating the development of sport to raise standards and to promote fitness, teamwork and personal development through sporting activity and opportunities.
- Supporting facilities, projects and activities to enable the best provision for the Station Officers' Mess community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This Fund derives public benefit as it assists in providing Service personnel with the necessary skills to carry out the military contribution to the defence of the United Kingdome and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins Esprit de Corps and team working as well as encouraging personnel to develop the character, spirit and attitude to face the challenges and danger associated with military service. As a result, the Fund derives a benefit to the public in helping to provide personnel who are motivated, have high morale and are willing to always serve the needs of their country and that of its public.

The Trustee confirms that they have had due regard to the guidance published by the Charity Commision and considers that the preceding paragraphs demonstrate that the work and activities of the Fund continue to provide significant public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The Mess continues to provide numerous formal/infomal functions during the course of the year to benefit its members in order to meet the aim of promoting esprit de corps. Charitable activities continued with a Station Wellbeing Day, Fireworks event and Kings Coronation Garden Party all events heavily supported by the Mess and the coming year promises to yield more activities for the mess to support.

Members contribute towards the procurement and upkeep of the property, pictures and silver held by the Mess, as well as purchasing and maintaining furniture, entertainment equipment and print media.

Section E Financial review

Brief statement of the charity's policy on reserves	The Fund continues to invest its monies and thereby safeguards its reserves via this means. The SOFA shows that the fund has adequate working capital as well as a steady flow of income.
Details of any funds materially in deficit	No funds were in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	Wg Cdr G Thomas
Position (eg Secretary, Chair, etc)	Managing Trustee
Date	31 Jul 2024

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme, (Use either Page 1 depending on the type of scheme used)

Army Form N1514
(Rev 11/09)

Unit:	Defence Academy of the UK		
Address:	Shrivenham Swindon SN6 8LA		
In respect of the	DA Station Officers' Mess		Fund/Charity
Charity Commission/Regulator registered number	1163155		
For the period from	1 Aug 23	to	31 Jul 24

Managing Trustee(s) during the period:

From	**1 Aug 23**	**to**	**31 Jul 24**	**Name**	**Wg Cdr G Thomas**
From		**to**		**Name**	
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**1 Aug 23**	**to**	**31 Jul 24**	**Name**	**Maj T Carpenter RHG/D**
From		**to**		**Name**	
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	**1 Aug 23**	**to**	**31 Jul 24**	**Name**	**Mr S J Worth (HEO)**
From		**to**		**Name**	
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**1 Aug 23**	**to**	**1 Nov 23**	**Name**	**Ms S J Grant**
From	**1 Nov 23**	**to**	**7 Nov 23**	**Name**	**Mr N Hetherington**
From	**7 Nov 23**	**to**	**13 Nov 23**	**Name**	**Ms S J Grant**
From	**13 Nov 23**	**to**	**23 Nov 23**	**Name**	**Mr N Hetherington**
From	**23 Nov 23**	**to**	**1 Mar 24**	**Name**	**Ms S J Grant**
From	**1 Mar 24**	**to**	**12 Mar 24**	**Name**	**Mr N Hetherington**
From	**12 Mar 24**	**to**	**31 Jul 24**	**Name**	**Ms S J Grant**

Statement of Financial Activities as at 31/07/2024

Paxton+

Printed: 02/09/2024

Defence Academy of the UK

OFFICERS' MESS

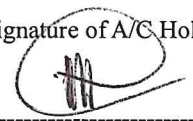
	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds	0.00	0.00	0.00	0.00	0.00
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	71,444.72	0.00	0.00	71,444.72	64,841.51
Other Incoming Resources	0.00	0.00	0.00	0.00	3,536.55
Total Incoming Resources	**71,444.72**	**0.00**	**0.00**	**71,444.72**	**68,378.06**
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	53,321.38	4,781.79	0.00	58,103.17	33,822.97
Governance Costs	2,583.66	0.00	0.00	2,583.66	2,997.83
Grants and Donations	16,926.44	0.00	0.00	16,926.44	31,290.94
Other Costs	17,897.95	0.00	0.00	17,897.95	12,259.99
Total Resources Expended	**90,729.43**	**4,781.79**	**0.00**	**95,511.22**	**80,371.73**
Net Incoming/Outgoing Resources Before Transfers	**-19,284.71**	**-4,781.79**	**0.00**	**-24,066.50**	**-11,993.67**
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	**-19,284.71**	**-4,781.79**	**0.00**	**-24,066.50**	**-11,993.67**
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	12,522.44	0.00	0.00	12,522.44	3,848.85
Net Movement in Funds	**-6,762.27**	**-4,781.79**	**0.00**	**-11,544.06**	**-8,144.82**
Reconciliation of Funds					
Total funds brought forward from previous year	**420,210.28**	**4,781.79**	**0.00**	**424,992.07**	
Total funds carried forward	**413,448.01**	**0.00**	**0.00**	**413,448.01**	

July 2024

End of last year		Balance	
	Fixed Assets		
41,517.89	CAPITAL PROPERTY	54,966.05	
35,613.62	ELECTRICAL CHARGING POINTS	32,052.26	
196,520.57	HERITAGE PROPERTY	196,520.57	
103,214.71	INVESTMENTS	115,737.15	
0.00	AFCC INVESTMENTS Now S&W FUND	0.00	
376,866.79	Total Fixed Assets		399,276.03
	Current Assets		
47,784.34	CENTRAL BANK	13,874.83	
340.94	DEBTORS	297.15	
0.00	CONSOLIDATED DEBTORS	0.00	
0.00	ESS DEBTS	0.00	
48,125.28	Total Current Assets		14,171.98
424,992.07	Total Assets		413,448.01
	Liabilities		
0.00	CREDITORS	0.00	
0.00	I&E CREDITORS	0.00	
0.00	I&E DEBTORS	0.00	
0.00	VAT CONTROL	0.00	
0.00	VAT PAYABLE	0.00	
0.00	Total Liabilities		0.00
424,992.07	Total Assets Minus Liabilities		413,448.01
	Total Funds		
4,781.79	Total Restricted Funds	0.00	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
420,210.28	Accumulated Trading & GPF	413,448.01	
424,992.07	Total Funds		413,448.01

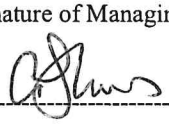
End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
4,781.79	DIVIDENDS PROJECTS	0.00	
0.00	AFCC now S&W FUND	0.00	
4,781.79			0.00
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
(8,144.82)	General Purpose Fund surplus	(6,762.27)	
(8,144.82)	Trading & GPF surplus		(6,762.27)
428,355.10	Balance at last balance sheet		420,210.28
420,210.28	Accumulated Trading & GPF		413,448.01
424,992.07	Grand total		413,448.01

Signature of A/C Holder/Fund Manager



Date 16 Dec 24

Signature of Managing Trustee



Date 17 Dec 24

Balance date to end of July 2024
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	54,966.05		13,448.16	
B101	ELECTRICAL CHARGING POINTS	32,052.26			-3,561.36
B200	HERITAGE PROPERTY	196,520.57		0.00	
B300	INVESTMENTS	115,737.15		12,522.44	
B301	AFCC INVESTMENTS Now S&W FUND	0.00		0.00	
B500	DEBTORS	297.15			-43.79
B501	CONSOLIDATED DEBTORS	0.00		0.00	
B502	ESS DEBTS	0.00		0.00	
B651	CENTRAL BANK	13,874.83			-33,909.51
B700	CREDITORS	0.00		0.00	
B701	I&E CREDITORS	0.00		0.00	
B702	I&E DEBTORS	0.00		0.00	
B750	VAT CONTROL	0.00		0.00	
B760	VAT PAYABLE	0.00		0.00	
B900	ACCUMULATED GPF		-420,210.28	8,144.82	
R001	DIVIDENDS PROJECTS	0.00		4,781.79	
R003	AFCC now S&W FUND	0.00		0.00	
		413,448.01	-420,210.28	38,897.21	-37,514.66
		-6,762.27		1,382.55	

A\C Code	Name	Balance	Month Movement
G050	HANDLING CHARGE	0.00	0.00
G051	SOAP & TOWELS	0.00	0.00
G052	FLOWERS	0.00	0.00
G053	CANDLES & NAPKINS	0.00	0.00
G054	TRANSPORT	0.00	0.00
G055	XFERED FUNDS DSL	0.00	0.00
G056	OMAA	0.00	0.00
G057	DRS ADJUSTMENT	0.00	0.00
G058	GRANT PAID IN ERROR	0.00	0.00
G059	OVERPAID MESS BILLS	0.00	0.00
G060	ADJ CRYSTALWEAR TO PROPERTY	0.00	0.00
G061	HERITAGE PROP REVALUED	0.00	0.00
G062	REVALUE EXPENDABLE PROPERTY	0.00	0.00
G063	GRANT FOR ANNUAL DINNER	0.00	0.00
G064	FROM SGTS FOR BOB NIGHT	0.00	0.00
G125	BANK INTEREST & DIVIDEND INCOM	0.00	0.00
G126	BRING INVESTMENT ON	0.00	0.00
G150	MESS SUBSCRIPTIONS	-27,765.72	-2,955.36
G151	MESS SERVICE CHARGE	-9,175.60	-406.53
G152	FUNCTION CONTRIBUTIONS	0.00	0.00
G153	CIVILIAN SUBSCRIPTIONS	-9,419.00	-582.44
G154	AGED DRS RE-BOOKED	0.00	0.00
G155	ESS REFUND	-11.05	0.00
G156	PMC LEVY	0.00	0.00
G157	RF CAPITAL PROPERTY PURCHASE	-4,781.79	-4,781.79
G158	WINE TASTING	0.00	0.00
G159	ENTERTAINMENTS	-4,075.00	0.00
G160	BAR PROFIT	-16,216.56	-1,690.26
G161	BAR WRITE-OFF REFUND	0.00	0.00
G300	TRANSFER OF AFCC	0.00	0.00
G301	CORRECTION TO DEPRECIATION	0.00	0.00
G460	UNREALISED GAIN ON INVESTMENTS	-12,522.44	-1,014.01
G500	BANK CHARGES	0.00	0.00
G501	SUBS REFUNDED	0.00	0.00

A\C Code	Name	Balance	Month Movement
G502	DIVIDENDS TO PROJECT RF	0.00	0.00
G600	WINE TASTING	481.30	0.00
G601	BURNS NIGHT	8,151.59	0.00
G602	BBQ	0.00	0.00
G603	OKTOBERFEST	0.00	0.00
G604	THEMED EVENINGS	0.00	0.00
G605	WATERLOO NIGHT	2,522.25	2,522.25
G606	EXCHANGE SGTS V OFFRS	463.66	0.00
G607	EXPENDABLE PROPERTY	10,314.05	0.00
G608	COMEDY NIGHT	0.00	0.00
G609	QUIZ NIGHTS	0.00	0.00
G610	ST PATRICKS NIGHT	0.00	0.00
G611	6 NATIONS THEME NIGHT	0.00	0.00
G612	TRAFALGAR NIGHT	7,515.06	0.00
G613	SUMMER/WINTER BALL	6,765.63	0.00
G614	BATTLE OF BRITAIN NIGHT	4,232.91	0.00
G615	DEPARTMENTAL FUNCTIONS	1,285.76	145.38
G616	HOUSE	0.00	0.00
G617	ENTS	0.00	0.00
G618	MOTHERS DAY LUNCH	277.78	0.00
G619	PRE RMAS MEALS	0.00	0.00
G620	STAFF XMAS DRINKS	0.00	0.00
G621	LIMS EVENTS	518.77	0.00
G622	NON-OFFICIAL FUNCTIONS	0.00	0.00
G623	RN PROPERTY HIRE	432.15	0.00
G624	CAPITAL PROPERTY	0.00	0.00
G625	REFRESHMENTS	10,116.65	1,922.01
G626	AGM	243.82	0.00
G750	OMAA	0.00	0.00
G751	INSURANCE	2,498.66	0.00
G752	HERITAGE PROPERTY	0.00	0.00
G753	ADMINISTRATION	0.00	0.00
G754	POSTAGE	85.00	0.00
G770	FLOWERS	0.00	0.00
G771	GRANTS	16,705.26	0.00

A\C Code	Name	Balance	Month Movement
G772	WINTER WARMER	0.00	0.00
G773	DONATION	221.18	0.00
G774	PRESENTATIONS TO PMC	0.00	0.00
G775	PRESENTATION	0.00	0.00
G776	GRANTS	0.00	0.00
G800	PRS/MPLC LICENCE	1,488.34	0.00
G801	SECURITY CARDS/KEYS	0.00	0.00
G802	MESS GUESTS	0.00	0.00
G803	TV & SKY	159.00	0.00
G804	PMC FUNDS	0.00	0.00
G805	PICTURES & SILVER	0.00	0.00
G806	MAGAZINES/NEWSPAPERS	3,103.92	0.00
G807	HOUSEHOLD	0.00	0.00
G808	XMAS DECORATIONS	0.00	0.00
G809	COVID - CANCELLED FUNCTION	0.00	0.00
G810	CANDLES & NAPKINS	0.00	0.00
G811	REMEMBRANCE SERVICE REFRESHMEN	0.00	0.00
G812	PROPERTY DEPRECIATION	11,883.09	10,102.41
G813	ASCOT TRIP	0.00	0.00
G814	REMEMBRANCE DAY LUNCH	0.00	0.00
G815	BAR COOLER TESTING	0.00	0.00
G816	PRINTING FOR TRAFALGAR NIGHT	0.00	0.00
G817	OFFICERS TO SGTS	0.00	0.00
G818	LAUNDRY CARDS	0.00	0.00
G820	QBCP	0.00	0.00
G821	TRAFALGAR NIGHT	0.00	0.00
G822	W/O PROPERTY	0.00	0.00
G823	W/O DEBTORS	0.00	0.00
G824	HANDLING CHARGE	0.00	0.00
G825	CHARGE FOR DAMAGES	0.00	0.00
G826	PIANO TUNING	0.00	0.00
G827	CHRISTMAS TREES	0.00	0.00
G828	BAND FOR DINING OUT	0.00	0.00
G829	PRINTING	0.00	0.00
G830	EXPENDABLE PROPERTY	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G831	TABLEWARE	0.00		0.00	
G832	CANON PIN AWARDS	0.00		0.00	
G833	GENERAL PROPERTY MAINTENANCE	1,263.60		0.00	
G834	MDP BREAKFAST	0.00		0.00	
G835	BAR REFURBISHMENT	0.00		0.00	
G836	ADJ PROPERTY	0.00		0.00	
G837	DRS ADJ	0.00		0.00	
G838	TRANSFER AFCC	0.00		0.00	
G950	UNREALISED LOSS ON INVESTMENTS	0.00		0.00	
G951	REMOVE INVESTMENTS (AFCC)	0.00		0.00	
T008	BAR PROFIT	0.00		0.00	
T740	SALES DICOUNTS GIVEN	0.00		0.00	
T750	PURCHASE DISCOUNTS TAKEN	0.00		0.00	
		90,729.43	-83,967.16	14,692.05	-11,430.39
		6,762.27		3,261.66	
		0.00			

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	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
		0.00		0.00
Activities for Generating Funds				
G050 HANDLING CHARGE	0.00		0.00	
G051 SOAP & TOWELS	0.00		0.00	
G052 FLOWERS	0.00		0.00	
G053 CANDLES & NAPKINS	0.00		0.00	
G054 TRANSPORT	0.00		0.00	
G055 XFERED FUNDS DSL	0.00		0.00	
G056 OMAA	0.00		0.00	
G057 DRS ADJUSTMENT	0.00		0.00	
G058 GRANT PAID IN ERROR	0.00		0.00	
G059 OVERPAID MESS BILLS	0.00		0.00	
G060 ADJ CRYSTALWEAR TO PROPEI	0.00		0.00	
G061 HERITAGE PROP REVALUED	0.00		0.00	
G062 REVALUE EXPENDABLE PROPI	0.00		0.00	
G063 GRANT FOR ANNUAL DINNER	0.00		0.00	
G064 FROM SGTS FOR BOB NIGHT	0.00		0.00	
		0.00		0.00
Investment Income				
G125 BANK INTEREST & DIVIDEND I	0.00		0.00	
G126 BRING INVESTMENT ON	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
Trading Income	0.00		0.00	
G150 MESS SUBSCRIPTIONS	2,955.36		27,765.72	
G151 MESS SERVICE CHARGE	406.53		9,175.60	
G152 FUNCTION CONTRIBUTIONS	0.00		0.00	
G153 CIVILIAN SUBSCRIPTIONS	582.44		9,419.00	
G154 AGED DRS RE-BOOKED	0.00		0.00	
G155 ESS REFUND	0.00		11.05	
G156 PMC LEVY	0.00		0.00	
G157 RF CAPITAL PROPERTY PURCH	4,781.79		4,781.79	
G158 WINE TASTING	0.00		0.00	
G159 ENTERTAINMENTS	0.00		4,075.00	
G160 BAR PROFIT	1,690.26		16,216.56	
G161 BAR WRITE-OFF REFUND	0.00		0.00	
		10,416.38		71,444.72
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
G300 TRANSFER OF AFCC	0.00		0.00	
G301 CORRECTION TO DEPRECIATIC	0.00		0.00	
		0.00		0.00

	Turnover this month		Turnover year to date	
Internal Transfers In				
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
G460 UNREALISED GAIN ON INVEST	1,014.01		12,522.44	
		1,014.01		12,522.44
GPF Total Income		11,430.39		83,967.16

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
G500 BANK CHARGES	0.00		0.00	
G501 SUBS REFUNDED	0.00		0.00	
G502 DIVIDENDS TO PROJECT RF	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
G600 WINE TASTING	0.00		481.30	
G601 BURNS NIGHT	0.00		8,151.59	
G602 BBQ	0.00		0.00	
G603 OKTOBERFEST	0.00		0.00	
G604 THEMED EVENINGS	0.00		0.00	
G605 WATERLOO NIGHT	2,522.25		2,522.25	
G606 EXCHANGE SGTS V OFFRS	0.00		463.66	
G607 EXPENDABLE PROPERTY	0.00		10,314.05	
G608 COMEDY NIGHT	0.00		0.00	
G609 QUIZ NIGHTS	0.00		0.00	
G610 ST PATRICKS NIGHT	0.00		0.00	
G611 6 NATIONS THEME NIGHT	0.00		0.00	
G612 TRAFALGAR NIGHT	0.00		7,515.06	
G613 SUMMER/WINTER BALL	0.00		6,765.63	
G614 BATTLE OF BRITAIN NIGHT	0.00		4,232.91	
G615 DEPARTMENTAL FUNCTIONS	145.38		1,285.76	
G616 HOUSE	0.00		0.00	
G617 ENTS	0.00		0.00	
G618 MOTHERS DAY LUNCH	0.00		277.78	
G619 PRE RMAS MEALS	0.00		0.00	
G620 STAFF XMAS DRINKS	0.00		0.00	
G621 LIMS EVENTS	0.00		518.77	
G622 NON-OFFICIAL FUNCTIONS	0.00		0.00	
G623 RN PROPERTY HIRE	0.00		432.15	
G624 CAPITAL PROPERTY	0.00		0.00	
G625 REFRESHMENTS	1,922.01		10,116.65	
G626 AGM	0.00		243.82	
		4,589.64		53,321.38
Governance Costs				
G750 OMAA	0.00		0.00	
G751 INSURANCE	0.00		2,498.66	
G752 HERITAGE PROPERTY	0.00		0.00	
G753 ADMINISTRATION	0.00		0.00	
G754 POSTAGE	0.00		85.00	
		0.00		2,583.66
Grants and Donations				

	Turnover this month		Turnover year to date	
G770 FLOWERS	0.00		0.00	
G771 GRANTS	0.00		16,705.26	
G772 WINTER WARMER	0.00		0.00	
G773 DONATION	0.00		221.18	
G774 PRESENTATIONS TO PMC	0.00		0.00	
G775 PRESENTATION	0.00		0.00	
G776 GRANTS	0.00		0.00	
		0.00		16,926.44
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 PRS/MPLC LICENCE	0.00		1,488.34	
G801 SECURITY CARDS/KEYS	0.00		0.00	
G802 MESS GUESTS	0.00		0.00	
G803 TV & SKY	0.00		159.00	
G804 PMC FUNDS	0.00		0.00	
G805 PICTURES & SILVER	0.00		0.00	
G806 MAGAZINES/NEWSPAPERS	0.00		3,103.92	
G807 HOUSEHOLD	0.00		0.00	
G808 XMAS DECORATIONS	0.00		0.00	
G809 COVID - CANCELLED FUNCTIO	0.00		0.00	
G810 CANDLES & NAPKINS	0.00		0.00	
G811 REMEMBRANCE SERVICE REFI	0.00		0.00	
G812 PROPERTY DEPRECIATION	10,102.41		11,883.09	
G813 ASCOT TRIP	0.00		0.00	
G814 REMEMBRANCE DAY LUNCH	0.00		0.00	
G815 BAR COOLER TESTING	0.00		0.00	
G816 PRINTING FOR TRAFALGAR NI	0.00		0.00	
G817 OFFICERS TO SGTS	0.00		0.00	
G818 LAUNDRY CARDS	0.00		0.00	
G820 QBCP	0.00		0.00	
G821 TRAFALGAR NIGHT	0.00		0.00	
G822 W/O PROPERTY	0.00		0.00	
G823 W/O DEBTORS	0.00		0.00	
G824 HANDLING CHARGE	0.00		0.00	
G825 CHARGE FOR DAMAGES	0.00		0.00	
G826 PIANO TUNING	0.00		0.00	
G827 CHRISTMAS TREES	0.00		0.00	
G828 BAND FOR DINING OUT	0.00		0.00	
G829 PRINTING	0.00		0.00	
G830 EXPENDABLE PROPERTY	0.00		0.00	
G831 TABLEWARE	0.00		0.00	
G832 CANON PIN AWARDS	0.00		0.00	
G833 GENERAL PROPERTY MAINTEI	0.00		1,263.60	
G834 MDP BREAKFAST	0.00		0.00	
G835 BAR REFURBISHMENT	0.00		0.00	
G836 ADJ PROPERTY	0.00		0.00	
G837 DRS ADJ	0.00		0.00	
G838 TRANSFER AFCC	0.00		0.00	
		10,102.41		17,897.95
Internal Transfers Out				
		0.00		0.00
Unrealised Losses on Investments				

	Turnover this month		Turnover year to date	
G950 UNREALISED LOSS ON INVEST	0.00		0.00	
G951 REMOVE INVESTMENTS (AFCC	0.00		0.00	
		0.00		0.00
GPF Total Expenditure		14,692.05		90,729.43
GPF Income Over Expenditure		-3,261.66		-6,762.27

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
Trading Income				
T008 BAR PROFIT	0.00		0.00	
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
Trading Income				
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Investment Income				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activiti				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Other Incoming Resources				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		0.00		0.00

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Charitable Activities				
R001 DIVIDENDS PROJECTS	4,781.79		4,781.79	
R003 AFCC now S&W FUND	0.00		0.00	
		4,781.79		4,781.79
Governance Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Grants and Donations				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Other Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		4,781.79		4,781.79
Internal Transfers				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 AFCC now S&W FUND	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		-4,781.79		-4,781.79

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Designated funds Income Over Expenditur	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income	0.00	0.00
Activities for Generating Funds	0.00	0.00
Investment Income	0.00	0.00
Income Resources from Charitable Activiti	0.00	0.00
Other Incoming Resources	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Endowment funds Income Over Expenditu:	0.00	0.00

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 14.

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 donation, 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
Becket House	BBQ	1	150.00
DALSC	Dinner & Fireside	2	320.74
Pre-RMAS	Dinner Night	2	973.02
DCDC	Dinner Night	1	1,000.00
BTC	EOC Dinner	1	408.00
ICSC(B)	Dinner Night	1	3,500.00
DCMCI	Dinner Night	1	1,000.00
ESS Christmas	Function & Raffle Prizes	1	1,000.00
Serco Christmas	Function	1	250.00
Ukraine Personal	Bonfire Entry Fee	1	96.00
Serco & ESS Pin Awards	Function	1	507.50
Purple Ball	Function	1	7,500.00
Community Larder	Soup and Roll Initiative	1	221.18
	Total grants to institutions	15	16,926.44

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Total		

3. Related Party Transactions & Renumeration 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	77,131.51		77,131.51
Purchases	21,769.89		21,769.89
Sales & W/Os			
Depreciation	11,883.09		11,483.09
Balance c/f	87,018.31		87,018.31

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	103,214.71
Add additions to investments at cost (investments purchased)	
Less disposals at carrying value (investments sold)	
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	12,522.44
Carrying value (market value) at end of year	115,737.15

Breakdown of Market Values at31 Jul 24

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	115,737.15	0.00	0.00	115,737.15	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised Stock Exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	115,737.15	0.00	0.00	115,737.15	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached Debtors List		
	Total	

* ~~There are no amounts falling due after more than one year~~ (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
N/A		
	Total	

* There are no amounts falling due after more than one year (delete as appropriate).

All member names
Accounting month is July 2024
2024/07/31

Mess Member	Balance	07/24	06/24	05/24	04/24	03/24 +	Unallocated
Aug 22 Debtors	-192.28	0.00	0.00	0.00	0.00	0.00	192.28
Member no: 3							
Cdr Horne (21-02468))	19.64	0.00	0.00	0.00	0.00	19.64	0.00
Member no: 1003							
Col Galloway (21-02488)	115.22	0.00	0.00	0.00	0.00	115.22	0.00
Member no: 1012							
Fg Off Fedden (22-02101)	4.20	0.00	0.00	0.00	0.00	4.20	0.00
Member no: 1018							
Fg Off Moran-Munn (22-02103)	5.32	0.00	0.00	0.00	0.00	5.32	0.00
Member no: 1024							
Flt Lt Bennett (23-00326)	4.68	0.00	0.00	0.00	0.00	4.68	0.00
Member no: 1038							
Lt Col Bacon (22-03578)	10.08	0.00	0.00	0.00	0.00	10.08	0.00
Member no: 1037							
Lt Squires (60051)	16.20	0.00	0.00	0.00	0.00	16.20	0.00
Member no: 1011							
Maj Berry (21-00003)	54.19	0.00	0.00	0.00	0.00	54.19	0.00
Member no: 1006							
Maj Clarke (19-00128)	17.63	0.00	0.00	0.00	0.00	17.63	0.00
Member no: 1002							
Maj Coughlan (22-00922)	7.35	0.00	0.00	0.00	0.00	7.35	0.00
Member no: 1008							
Maj Masson (21-00173)	7.36	0.00	0.00	0.00	0.00	7.36	0.00
Member no: 1019							
Maj Nilsson (19-05192)	5.40	0.00	0.00	0.00	0.00	5.40	0.00
Member no: 1035							
Maj Quicke (22-01013)	10.58	0.00	0.00	0.00	0.00	10.58	0.00
Member no: 1043							
Maj Richardson (22-01012)	45.44	0.00	0.00	0.00	0.00	45.44	0.00
Member no: 1026							

Mess Member		Balance	07/24	06/24	05/24	04/24	03/24 +	Unallocated
Maj Riley (21-00207)		6.08	0.00	0.00	0.00	0.00	6.08	0.00
Member no:	1020							
Maj Webb (21-01873)		20.98	0.00	0.00	0.00	0.00	20.98	0.00
Member no:	1030							
Maj Welbourn (21-00424)		9.61	0.00	0.00	0.00	0.00	9.61	0.00
Member no:	1021							
Miss Stapleton (60110)		6.01	0.00	0.00	0.00	0.00	6.01	0.00
Member no:	1040							
Mr Michael Love (19-03715)		6.51	0.00	0.00	0.00	0.00	6.51	0.00
Member no:	1001							
Ms Longo (20-00811)		28.72	0.00	0.00	0.00	0.00	28.72	0.00
Member no:	1000							
Sqn Ldr Merry (21-02229)		24.81	0.00	0.00	0.00	0.00	24.81	0.00
Member no:	1023							
Sqn Ldr Milverton (60097)		13.00	0.00	0.00	0.00	0.00	13.00	0.00
Member no:	1041							
Sqn Ldr Parsfield (20-02509)		13.02	0.00	0.00	0.00	0.00	13.02	0.00
Member no:	2							
Wg Cdr Ashley (20-02743)		20.00	0.00	0.00	0.00	0.00	20.00	0.00
Member no:	1027							
Wg Cdr Scott (20-00631)		17.40	0.00	0.00	0.00	0.00	17.40	0.00
Member no:	1004							
				Totals				
		297.15	0.00	0.00	0.00	0.00	489.43	192.28

8. Paid Employees

	This year £	Last year £
Gross wages paid	**N/A**	**N/A**
Employer's National Insurance paid		
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	**N/A**	**N/A**
Charitable activities		
Other – Insurance		
Total		

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Insurance	2,498.66	2,938.02
Administration		308.12
Postage	85.00	

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	Gains and Losses	Fund Bal C/F
Please see attached Paxton+ Fund Return Summary Printout as at 31 Jul 24						

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R001 DIVIDENDS PROJECTS	4,781.79	0.00	0.00	0.00	4,781.79	0.00
R002 GRADUATION DAY	0.00	0.00	0.00	0.00	0.00	0.00
R003 AFCC now S&W FUND	0.00	0.00	0.00	0.00	0.00	0.00
R004 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
R005 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Funds	4,781.79	0.00	0.00	0.00	4,781.79	0.00

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
Dividends Projects	Investment dividends ring fenced to support mess members projects. (Now Closed)

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:

See attached.

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.

There are no intangible assets.

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.

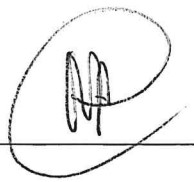
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

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 newly purchased Oil Painting is being depreciated using the declining balance method at 1% per year.

Signature: 

Name: Maj T Carpenter RHG/D

Date: 16 Dec 24

Appointment: Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit:	Defence Academy of the UK	
Address:	Shrivenham Swindon SN6 8LA	
In respect of the	DA Station Officers' Mess	Fund/Charity
Charity Commission/Regulator registered number	1163155	

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 adopted 17 January 2012

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.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	By Appointment

Trustee induction and training	All Arms Fund Managers Course

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	Provision of grants & subsidies to support the facilities and activities of Mess members.

Summary of main achievements of the Charity during the year	The fund continues to support the facilities & activities of the Mess members.

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

Financial Review	Income is derived from Mess subscriptions, profits from bar takings and investment income.

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	Nil

Investments selection policy and performance of those investments.	As directed by the Investment & Management Committee who instruct Schoders Personal Wealth.

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

Managing Trustee's name/trustees' names	Wg Cdr G Thomas

Serious Incidents	Nil

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; 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. (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.)

*delete as appropriate.

** replace with wording appropriate to activities of fund e.g. '*providing and supporting mess facilities and social activities*'; or '*providing and supporting sporting and adventure training activities.*'

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

The IA Comments are noted.

As PMC I will address the excessive investment portfolio and approach the membership for ways in which to improve the mess for the good and benefit of its members.

The FM is to action the IA point regarding Mess Silver this requirement should have been completed in this audit period.

Signature: G Thomas

Name: Wg Cdr G Thomas

Date: 17 Dec 24

Appointment: MT / CO

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:

a. Previous observations have/have not been actioned (list those observations outstanding).

(1) The Mess must introduce a robust clearing system so mess bills are cleared prior to departure. The current figure includes and aged mess bill for some 4 years, if it is unlikely that the money will be recovered then write off action must be considered.

(2) The investment has seen a significant gain of £12,522.42 and now stands at £115,737.15 whilst safeguarding funds is encouraged this amount is excessive to requirements. The mess are strongly encouraged to formalise a plan to reduce this amount for the good and benefit of its members.

(3) Debtors is sitting £297.15 which is a £43.79 decrease on last year's total, whilst this is a small amount a debtors balance should not be carried forward year on year.

b. The Mess has 26 outstanding MB, four recent ones the others stretching as far back as 2019. Whilst the contractor is more robust in clearing debtors so as not to pass debts back to the mess. The Mess must decide this audit period that this small debt be written off since some is almost 5 years ago.

c. The Mess has yet to have the silver valued so the RA can Captilize this property as directed in SFRS. The FM should address this mandatory requirement at the earliest opportunity.

Signature: S J Worth

Name: S J Worth

Date: 17Sep 24

Appointment: SO2 PS

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 problems/discrepancies)

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

Comd/SO2 SPS Comments

Independent Examiner's Signature: _____

Name: _____

Date: _____ Appointment: _____

Defence Academy – DA Station Officers 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. The fund is registered with the charities commission however has not breached the income threshold (£100K) for it to be required to do so. If it is forecast that expenditure will not breach the threshold in the next audit period it is recommended to de-register this fund as a charity.

Date: 19 Feb 25

Independent Examiner's Signature _____

Name: Maj SP Adcock AGC(SPS)

Appointment: SO2 SPS, HQ Southeast

DEFENCE ACADEMY STATION OFFICERS MESS

England & Wales - Charity number 1163155

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Aug	2022		31	Jul	2023

Section A Reference and administration details

Charity name	DEFENCE ACADEMY STATION OFFICERS MESS
Other names charity is known by	
Registered charity number (if any)	1163155

Charity's principal address	JSAU, Defence Academy of the UK	
	Cormorant Building, Room 112, Shrivenham	
	Wiltshire	
	Postcode	**SN6 8SP**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Wg Cdr Thomas	CO Shrivenham Stn	01 Aug 22 – 31 Jul 2023	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution of the Station Officers' Mess Fund adopted 10 Jan 2011
How the charity is constituted (eg. trust, association, company)	Unincorporated association.
Trustee selection methods (eg. appointed by, elected by)	In accordance with Army Service Fund Regulations, the Shrivenham Stn CO is appointed as the ex-officio Managing Trustee of all Service Funds held at the Defence Academy.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trustee delegates the day to day management and control of the Offr's Mess, together with the authority for the disbursements of grants and loans, to an Officers Mess Committee (Chaired by the President of the Mess Committee). Members of the Committee are appointed from a number of working areas within the Defence Academy. All Committee decisions, acquisitions and expenditure are subject to the Trustee's approval by signature in the Mess minutes book.

Committee meetings take place each month. The budget for the next financial year is set by the Committee and agreed by the Mess membership at the Annual General Meeting (AGM).

The Trustee has a continued programme of work to identify procedures to mitigate risk and to minimise potential impact should risks materialise. A Service Funds Internal Auditor is appointed to audit the fund on a rolling basis. The Fund is also subject to an Independent Examiners report by the SO2 SPS Branch at SWHQ Bde.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The promotion of military efficiency by the provision and support of social, sporting and other facilities for the efficiency and well-being of Officer Mess Members. This also extends to making grants to any activity which in the opinion of the Trustee is in furtherance of the Charity.

This object presents the Trustee with wide powers, enabling them to provide charitable assistance to all elements of the Mess community. The internal subsidy of Mess activities and grants are the Station Officers Mess principal means of delivering its objectives:

The Station Officers' Mess has 3 aims:

- Encourage 'Esprit de Corps' by enabling serving Mess members to mix together in both formal and informal social activities, thereby keeping Service traditions alive and encouraging the well-being of the Mess community.
- Encouraging, supporting and facilitating the development of sport to raise standards and to promote fitness, teamwork and personal development through sporting activity and opportunities.
- Supporting facilities, projects and activities to enable the best provision for the Station Officers' Mess community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

This Fund derives public benefit as it assists in providing Service personnel with the necessary skills to carry out the military contribution to the defence of the United Kingdome and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins Esprit de Corps and team working as well as encouraging personnel to develop the character, spirit and attitude to face the challenges and danger associated with military service. As a result, the Fund derives a benefit to the public in helping to provide personnel who are motivated, have high morale and are willing to always serve the needs of their country and that of its public.

The Trustee confirms that they have had due regard to the guidance published by the Charity Commision and considers that the preceding paragraphs demonstrate that the work and activities of the Fund continue to provide significant public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The Mess continues to provide numerous formal/infomal functions during the course of the year to benefit its members in order to meet the aim of promoting esprit de corps. Whilst this has impacted on mess activity some charitable activities continued with a Station Wellbeing Day and Fireworks event both heavily supported by the Mess and the coming year promises to yield more activities for the mess to support.

Members contribute towards the procurement and upkeep of the property, pictures and silver held by the Mess, as well as purchasing and maintaining furniture, entertainment equipment and print media.

A Charity (Restricted) Fund is used as a conduit to deposit monies rasied for a specific worthy cause of their choosing. Once received, all monies are forwarded to the charity in question.

Section E Financial review

Brief statement of the charity's policy on reserves	The Fund continues to invest its monies and thereby safeguards its reserves via this means. The SOFA shows that the fund has adequate working capital as well as a steady flow of income.
Details of any funds materially in deficit	No funds were in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Wg Cdr G Thomas	
Position (eg Secretary, Chair, etc)	Managing Trustee	
Date	31 Jul 2023	

Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Internal Audit Board Scheme, (Use either Page 1 depending on the type of scheme used)

Army Form N1514
(Rev 11/09)

Unit:	Defence Academy of the UK		
Address:	Shrivenham Swindon SN6 8LA		
In respect of the	DA Station Officers' Mess		Fund/Charity
Charity Commission/Regulator registered number	1163155		
For the period from	1 Aug 22	to	31 Jul 23

Managing Trustee(s) during the period:

From	**1 Aug 22**	**to**	**31 Jul 23**	**Name**	**Wg Cdr G Thomas**
From		**to**		**Name**	
From		**to**		**Name**	

Fund Manager(s) during the period:

From	**1 Aug 22**	**to**	**31 Jul 23**	**Name**	**Maj T Carpenter RHG/D**
From		**to**		**Name**	
From		**to**		**Name**	

Internal Auditor(s) during the period:

From	**1 Aug 22**	**to**	**31 Jul 23**	**Name**	**Mr S J Worth (HEO)**
From		**to**		**Name**	
From		**to**		**Name**	

Associate Auditor(s) during the period:

Associate Auditor	
Associate Auditor	
Associate Auditor	

Regimental Accountant(s) during the period:

From	**1 Aug 22**	**to**	**26 May 23**	**Name**	**Ms S J Grant**
From	**27 May 23**	**to**	**16 Jun 23**	**Name**	**Mr N Hetherington**
From	**17 Jun 23**	**to**	**31 Jul 23**	**Name**	**Ms S J Grant**

Statement of Financial Activities as at 31/07/2023

Paxton+

Printed: 25/09/2023

Defence Academy of the UK **OFFICERS' MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	0.00	0.00	0.00	0.00	0.00
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	64,841.51	0.00	0.00	64,841.51	60,755.04
Other Incoming Resources	3,536.55	0.00	0.00	3,536.55	0.00
Total Incoming Resources	**68,378.06**	**0.00**	**0.00**	**68,378.06**	**60,755.04**
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	33,822.97	0.00	0.00	33,822.97	7,488.89
Governance Costs	2,997.83	0.00	0.00	2,997.83	3,046.82
Grants and Donations	31,290.94	0.00	0.00	31,290.94	21,363.15
Other Costs	12,259.99	0.00	0.00	12,259.99	44,165.19
Total Resources Expended	**80,371.73**	**0.00**	**0.00**	**80,371.73**	**76,064.05**
Net Incoming/Outgoing Resources Before Transfers	**-11,993.67**	**0.00**	**0.00**	**-11,993.67**	**-15,309.01**
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	**-11,993.67**	**0.00**	**0.00**	**-11,993.67**	**-15,309.01**
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	3,848.85	0.00	0.00	3,848.85	-4,131.34
Net Movement in Funds	**-8,144.82**	**0.00**	**0.00**	**-8,144.82**	**-19,440.35**
Reconciliation of Funds					
Total funds brought forward from previous year	**428,355.10**	**4,781.79**	**0.00**	**433,136.89**	
Total funds carried forward	**420,210.28**	**4,781.79**	**0.00**	**424,992.07**	

1,153.16

3,628.63

Defence Academy of the UK **OFFICERS' MESS**

July 2023

End of last year		Balance	
	Fixed Assets		

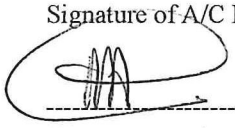
218,842.58	CAPITAL PROPERTY	41,517.89	
0.00	ELECTRICAL CHARGING POINTS	35,613.62	
0.00	HERITAGE PROPERTY	196,520.57	
99,365.86	INVESTMENTS	103,214.71	
0.00	AFCC INVESTMENTS	0.00	
318,208.44	Total Fixed Assets		376,866.79
	Current Assets		

114,575.31	CENTRAL BANK	47,784.34	
353.14	DEBTORS	340.94	
0.00	CONSOLIDATED DEBTORS	0.00	
0.00	ESS DEBTS	0.00	
114,928.45	Total Current Assets		48,125.28
433,136.89	Total Assets		424,992.07
	Liabilities		

0.00	CREDITORS	0.00	
0.00	I&E CREDITORS	0.00	
0.00	I&E DEBTORS	0.00	
0.00	VAT CONTROL	0.00	
0.00	VAT PAYABLE	0.00	
0.00	Total Liabilities		0.00
433,136.89	Total Assets Minus Liabilities		424,992.07
	Total Funds		
4,781.79	Total Restricted Funds	4,781.79	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
428,355.10	Accumulated Trading & GPF	420,210.28	
433,136.89	Total Funds		424,992.07

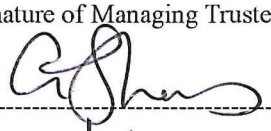
End of last year		Balance	
	Funds Analysis		
	Designated Funds		
0.00			0.00
	Restricted Funds		
4,781.79	DIVIDENDS PROJECTS	4,781.79	
0.00	ARMED FORCES CHAPLAINCY CENTRE	0.00	
4,781.79			4,781.79
	Endowment Funds		
0.00			0.00
	Trading and General Purpose Funds		
0.00	Trading surplus	0.00	
0.00	Non Primary Purpose trading surplus	0.00	
10,209.62	General Purpose Fund surplus	(8,144.82)	
10,209.62	Trading & GPF surplus		(8,144.82)
418,145.48	Balance at last balance sheet		428,355.10
428,355.10	Accumulated Trading & GPF		420,210.28
433,136.89	Grand total		424,992.07

Signature of A/C Holder/Fund Manager



Date 13/10/23

Signature of Managing Trustee



Date 29/11/23

Balance date to end of July 2023
All nominal codes
Without cost centre codes shown

A\C Code	Name	Balance		Year Movement	
B100	CAPITAL PROPERTY	41,517.89			-177,324.69
B101	ELECTRICAL CHARGING POINTS	35,613.62		35,613.62	
B200	HERITAGE PROPERTY	196,520.57		196,520.57	
B300	INVESTMENTS	103,214.71		3,848.85	
B301	AFCC INVESTMENTS	0.00		0.00	
B500	DEBTORS	340.94			-12.20
B501	CONSOLIDATED DEBTORS	0.00		0.00	
B502	ESS DEBTS	0.00		0.00	
B651	CENTRAL BANK	47,784.34			-66,790.97
B700	CREDITORS	0.00		0.00	
B701	I&E CREDITORS	0.00		0.00	
B702	I&E DEBTORS	0.00		0.00	
B750	VAT CONTROL	0.00		0.00	
B760	VAT PAYABLE	0.00		0.00	
B900	ACCUMULATED GPF		-428,355.10		-10,209.62
R001	DIVIDENDS PROJECTS		-4,781.79	0.00	
R003	ARMED FORCES CHAPLAINCY CENTRE	0.00		0.00	
		424,992.07	-433,136.89	235,983.04	-254,337.48
		-8,144.82		-18,354.44	

A\C Code	Name	Balance	Month Movement
G050	HANDLING CHARGE	0.00	0.00
G051	SOAP & TOWELS	0.00	0.00
G052	FLOWERS	0.00	0.00
G053	CANDLES & NAPKINS	0.00	0.00
G054	TRANSPORT	0.00	0.00
G055	XFERED FUNDS DSL	0.00	0.00
G056	OMAA	0.00	0.00
G057	DRS ADJUSTMENT	0.00	0.00
G058	GRANT PAID IN ERROR	0.00	0.00
G059	OVERPAID MESS BILLS	0.00	0.00
G060	ADJ CRYSTALWEAR TO PROPERTY	0.00	0.00
G061	HERITAGE PROP REVALUED	0.00	0.00
G062	REVALUE EXPENDABLE PROPERTY	0.00	0.00
G063	GRANT FOR ANNUAL DINNER	0.00	0.00
G064	FROM SGTS FOR BOB NIGHT	0.00	0.00
G125	BANK INTEREST & DIVIDEND INCOM	0.00	0.00
G126	BRING INVESTMENT ON	0.00	0.00
G150	MESS SUBSCRIPTIONS	-28,065.90	-3,126.48
G151	MESS SERVICE CHARGE	-11,735.36	-823.79
G152	LAUNDRY SUBS	0.00	0.00
G153	CIVILIAN SUBSCRIPTIONS	-13,679.76	-932.62
G154	AGED DRS RE-BOOKED	0.00	0.00
G155	ESS REFUND	0.00	0.00
G156	PMC LEVY	0.00	0.00
G157	INSURANCE REFUNDED	0.00	0.00
G158	WINE TASTING	0.00	0.00
G159	ENTERTAINMENTS	0.00	0.00
G160	BAR PROFIT	-11,360.49	-1,361.50
G161	BAR WRITE-OFF REFUND	0.00	0.00
G300	TRANSFER OF AFCC	0.00	0.00
G301	CORRECTION TO DEPRECIATION	-3,536.55	-3,536.55
G460	UNREALISED GAIN ON INVESTMENTS	-5,352.51	-830.50
G500	BANK CHARGES	0.00	0.00
G501	SUBS REFUNDED	0.00	0.00

A\C Code	Name	Balance	Month Movement
G502	DIVIDENDS TO PROJECT RF	0.00	0.00
G600	WINE TASTING	245.35	0.00
G601	BURNS NIGHT	6,307.28	0.00
G602	BBQ	786.29	0.00
G603	OKTOBERFEST	0.00	0.00
G604	THEMED EVENINGS	2,471.82	0.00
G605	TIRPITZ DINNER	0.00	0.00
G606	SGTS TO OFFICERS	0.00	0.00
G607	EXPENDABLE PROPERTY	2,777.07	2,136.66
G608	COMEDY NIGHT	0.00	0.00
G609	QUIZ NIGHTS	0.00	0.00
G610	ST PATRICKS NIGHT	0.00	0.00
G611	6 NATIONS THEME NIGHT	0.00	0.00
G612	TRAFALGAR NIGHT	2,828.21	0.00
G613	SUMMER/WINTER BALL	7,568.64	0.00
G614	BATTLE OF BRITAIN NIGHT	150.00	0.00
G615	BAR PROFIT TO MUSIC & FIREWOR	0.00	0.00
G616	HOUSE	0.00	0.00
G617	ENTS	0.00	0.00
G618	CHARITY DONATIONS	0.00	0.00
G619	PRE RMAS MEALS	381.95	0.00
G620	STAFF XMAS DRINKS	0.00	0.00
G621	LIMS EVENTS	774.61	0.00
G622	NON-OFFICIAL FUNCTIONS	1,774.37	492.40
G623	RN PROPERTY HIRE	627.90	0.00
G624	AFCC ACTIVITIES COSTS	0.00	0.00
G625	REFRESHMENTS	7,129.48	614.25
G626	AFGHAN RETAIL	0.00	0.00
G750	OMAA	0.00	0.00
G751	INSURANCE	2,438.19	0.00
G752	HERITAGE PROPERTY	0.00	0.00
G753	ADMINISTRATION	516.10	0.00
G754	POSTAGE	43.54	0.00
G770	FLOWERS	0.00	0.00
G771	GRANTS	29,564.34	3,176.68
G772	WINTER WARMER	1,686.60	0.00

A\C Code	Name	Balance	Month Movement
G773	HANDLING CHARGE	0.00	0.00
G774	PRESENTATIONS TO PMC	0.00	0.00
G775	PRESENTATION	40.00	0.00
G776	GRANTS	0.00	0.00
G800	PRS/MPLC LICENCE	2,065.16	0.00
G801	SECURITY CARDS/KEYS	0.00	0.00
G802	MESS GUESTS	0.00	0.00
G803	TV & SKY	159.00	0.00
G804	PMC FUNDS	0.00	0.00
G805	PICTURES & SILVER	0.00	0.00
G806	NEWSPAPERS	210.00	0.00
G807	HOUSEHOLD	0.00	0.00
G808	XMAS DECORATIONS	0.00	0.00
G809	COVID - CANCELLED FUNCTION	0.00	0.00
G810	CANDLES & NAPKINS	0.00	0.00
G811	REMEMBRANCE SERVICE REFRESHMEN	0.00	0.00
G812	PROPERTY DEPRECIATION	9,534.59	9,534.59
G813	ASCOT TRIP	0.00	0.00
G814	REMEMBRANCE DAY LUNCH	0.00	0.00
G815	BAR COOLER TESTING	0.00	0.00
G816	PRINTING FOR TRAFALGAR NIGHT	0.00	0.00
G817	OFFICERS TO SGTS	0.00	0.00
G818	LAUNDRY CARDS	0.00	0.00
G820	QBCP	0.00	0.00
G821	TRAFALGAR NIGHT	0.00	0.00
G822	W/O PROPERTY	0.00	0.00
G823	W/O DEBTORS	0.00	0.00
G824	HANDLING CHARGE	0.00	0.00
G825	CHARGE FOR DAMAGES	0.00	0.00
G826	PIANO TUNING	0.00	0.00
G827	CHRISTMAS TREES	0.00	0.00
G828	BAND FOR DINING OUT	0.00	0.00
G829	PRINTING	291.24	0.00
G830	EXPENDABLE PROPERTY	0.00	0.00
G831	TABLEWARE	0.00	0.00

A\C Code	Name	Balance		Month Movement	
G832	CANON PIN AWARDS	0.00		0.00	
G833	GENERAL PROPERTY MAINTENANCE	0.00		0.00	
G834	MDP BREAKFAST	0.00		0.00	
G835	BAR REFURBISHMENT	0.00		0.00	
G836	ADJ PROPERTY	0.00		0.00	
G837	DRS ADJ	0.00		0.00	
G838	TRANSFER AFCC	0.00		0.00	
G950	UNREALISED LOSS ON INVESTMENTS	1,503.66		0.00	
G951	REMOVE INVESTMENTS (AFCC)	0.00		0.00	
T008	BAR PROFIT	0.00		0.00	
T740	SALES DICOUNTS GIVEN	0.00		0.00	
T750	PURCHASE DISCOUNTS TAKEN	0.00		0.00	
		81,875.39	-73,730.57	15,954.58	-10,611.44
		8,144.82		5,343.14	
		0.00			

July 2023

	Turnover this month		Turnover year to date	
GPF Analysis				
Income				
Voluntary Income				
		0.00		0.00
Activities for Generating Funds				
G050 HANDLING CHARGE	0.00		0.00	
G051 SOAP & TOWELS	0.00		0.00	
G052 FLOWERS	0.00		0.00	
G053 CANDLES & NAPKINS	0.00		0.00	
G054 TRANSPORT	0.00		0.00	
G055 XFERED FUNDS DSL	0.00		0.00	
G056 OMAA	0.00		0.00	
G057 DRS ADJUSTMENT	0.00		0.00	
G058 GRANT PAID IN ERROR	0.00		0.00	
G059 OVERPAID MESS BILLS	0.00		0.00	
G060 ADJ CRYSTALWEAR TO PROPE	0.00		0.00	
G061 HERITAGE PROP REVALUED	0.00		0.00	
G062 REVALUE EXPENDABLE PROPI	0.00		0.00	
G063 GRANT FOR ANNUAL DINNER	0.00		0.00	
G064 FROM SGTS FOR BOB NIGHT	0.00		0.00	
		0.00		0.00
Investment Income				
G125 BANK INTEREST & DIVIDEND	0.00		0.00	
G126 BRING INVESTMENT ON	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activit				
Trading Income	0.00		0.00	
G150 MESS SUBSCRIPTIONS	3,126.48		28,065.90	
G151 MESS SERVICE CHARGE	823.79		11,735.36	
G152 LAUNDRY SUBS	0.00		0.00	
G153 CIVILIAN SUBSCRIPTIONS	932.62		13,679.76	
G154 AGED DRS RE-BOOKED	0.00		0.00	
G155 ESS REFUND	0.00		0.00	
G156 PMC LEVY	0.00		0.00	
G157 INSURANCE REFUNDED	0.00		0.00	
G158 WINE TASTING	0.00		0.00	
G159 ENTERTAINMENTS	0.00		0.00	
G160 BAR PROFIT	1,361.50		11,360.49	
G161 BAR WRITE-OFF REFUND	0.00		0.00	
		6,244.39		64,841.51
Other Income				
Non Primary Purpose Trading Income	0.00		0.00	
G300 TRANSFER OF AFCC	0.00		0.00	
G301 CORRECTION TO DEPRECIATIC	3,536.55		3,536.55	
		3,536.55		3,536.55

	Turnover this month		Turnover year to date	
Internal Transfers In				
		0.00		0.00
Gains on Revaluation of Fixed Assets				
		0.00		0.00
Unrealised Gains on Investment Assets				
G460 UNREALISED GAIN ON INVEST	830.50		5,352.51	
		830.50		5,352.51
GPF Total Income		10,611.44		73,730.57

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
G500 BANK CHARGES	0.00		0.00	
G501 SUBS REFUNDED	0.00		0.00	
G502 DIVIDENDS TO PROJECT RF	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
		0.00		0.00
Charitable Activities				
Trading costs	0.00		0.00	
G600 WINE TASTING	0.00		245.35	
G601 BURNS NIGHT	0.00		6,307.28	
G602 BBQ	0.00		786.29	
G603 OKTOBERFEST	0.00		0.00	
G604 THEMED EVENINGS	0.00		2,471.82	
G605 TIRPITZ DINNER	0.00		0.00	
G606 SGTS TO OFFICERS	0.00		0.00	
G607 EXPENDABLE PROPERTY	2,136.66		2,777.07	
G608 COMEDY NIGHT	0.00		0.00	
G609 QUIZ NIGHTS	0.00		0.00	
G610 ST PATRICKS NIGHT	0.00		0.00	
G611 6 NATIONS THEME NIGHT	0.00		0.00	
G612 TRAFALGAR NIGHT	0.00		2,828.21	
G613 SUMMER/WINTER BALL	0.00		7,568.64	
G614 BATTLE OF BRITAIN NIGHT	0.00		150.00	
G615 BAR PROFIT TO MUSIC & FIRE'	0.00		0.00	
G616 HOUSE	0.00		0.00	
G617 ENTS	0.00		0.00	
G618 CHARITY DONATIONS	0.00		0.00	
G619 PRE RMAS MEALS	0.00		381.95	
G620 STAFF XMAS DRINKS	0.00		0.00	
G621 LIMS EVENTS	0.00		774.61	
G622 NON-OFFICIAL FUNCTIONS	492.40		1,774.37	
G623 RN PROPERTY HIRE	0.00		627.90	
G624 AFCC ACTIVITIES COSTS	0.00		0.00	
G625 REFRESHMENTS	614.25		7,129.48	
G626 AFGHAN RETAIL	0.00		0.00	
		3,243.31		33,822.97
Governance Costs				
G750 OMAA	0.00		0.00	
G751 INSURANCE	0.00		2,438.19	
G752 HERITAGE PROPERTY	0.00		0.00	
G753 ADMINISTRATION	0.00		516.10	
G754 POSTAGE	0.00		43.54	
		0.00		2,997.83
Grants and Donations				

	Turnover this month		Turnover year to date	
G770 FLOWERS	0.00		0.00	
G771 GRANTS	3,176.68		29,564.34	
G772 WINTER WARMER	0.00		1,686.60	
G773 HANDLING CHARGE	0.00		0.00	
G774 PRESENTATIONS TO PMC	0.00		0.00	
G775 PRESENTATION	0.00		40.00	
G776 GRANTS	0.00		0.00	
		3,176.68		31,290.94
Other Costs				
Non Primary Trading Costs	0.00		0.00	
G800 PRS/MPLC LICENCE	0.00		2,065.16	
G801 SECURITY CARDS/KEYS	0.00		0.00	
G802 MESS GUESTS	0.00		0.00	
G803 TV & SKY	0.00		159.00	
G804 PMC FUNDS	0.00		0.00	
G805 PICTURES & SILVER	0.00		0.00	
G806 NEWSPAPERS	0.00		210.00	
G807 HOUSEHOLD	0.00		0.00	
G808 XMAS DECORATIONS	0.00		0.00	
G809 COVID - CANCELLED FUNCTIC	0.00		0.00	
G810 CANDLES & NAPKINS	0.00		0.00	
G811 REMEMBRANCE SERVICE REFI	0.00		0.00	
G812 PROPERTY DEPRECIATION	9,534.59		9,534.59	
G813 ASCOT TRIP	0.00		0.00	
G814 REMEMBRANCE DAY LUNCH	0.00		0.00	
G815 BAR COOLER TESTING	0.00		0.00	
G816 PRINTING FOR TRAFALGAR NI	0.00		0.00	
G817 OFFICERS TO SGTS	0.00		0.00	
G818 LAUNDRY CARDS	0.00		0.00	
G820 QBCP	0.00		0.00	
G821 TRAFALGAR NIGHT	0.00		0.00	
G822 W/O PROPERTY	0.00		0.00	
G823 W/O DEBTORS	0.00		0.00	
G824 HANDLING CHARGE	0.00		0.00	
G825 CHARGE FOR DAMAGES	0.00		0.00	
G826 PIANO TUNING	0.00		0.00	
G827 CHRISTMAS TREES	0.00		0.00	
G828 BAND FOR DINING OUT	0.00		0.00	
G829 PRINTING	0.00		291.24	
G830 EXPENDABLE PROPERTY	0.00		0.00	
G831 TABLEWARE	0.00		0.00	
G832 CANON PIN AWARDS	0.00		0.00	
G833 GENERAL PROPERTY MAINTEI	0.00		0.00	
G834 MDP BREAKFAST	0.00		0.00	
G835 BAR REFURBISHMENT	0.00		0.00	
G836 ADJ PROPERTY	0.00		0.00	
G837 DRS ADJ	0.00		0.00	
G838 TRANSFER AFCC	0.00		0.00	
		9,534.59		12,259.99
Internal Transfers Out				
		0.00		0.00
Unrealised Losses on Investments				

	Turnover this month		Turnover year to date	
G950 UNREALISED LOSS ON INVEST	0.00		1,503.66	
G951 REMOVE INVESTMENTS (AFC(	0.00		0.00	
		0.00		1,503.66
GPF Total Expenditure		15,954.58		81,875.39
GPF Income Over Expenditure		-5,343.14		-8,144.82

	Turnover this month		Turnover year to date	
Trading Account Analysis				
Trading Expenditure				
Trading Income				
T008 BAR PROFIT	0.00		0.00	
Income Over Expenditure		0.00		0.00
Non Primary Purpose Trading Analysis				
Trading Expenditure				
Trading Income				
Income Over Expenditure		0.00		0.00

	Turnover this month		Turnover year to date	
Restricted Funds Analysis				
Income				
Voluntary Income				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Activities for Generating Funds				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Investment Income				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Income Resources from Charitable Activit				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Other Incoming Resources				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Total Income excluding transfers		0.00		0.00

	Turnover this month		Turnover year to date	
Expenditure				
Investment Management Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Costs of Generating Funds				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Charitable Activities				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Governance Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Grants and Donations				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Other Costs				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Total Expenditure excluding transfers		0.00		0.00
Internal Transfers				
R001 DIVIDENDS PROJECTS	0.00		0.00	
R003 ARMED FORCES CHAPLAINCY	0.00		0.00	
		0.00		0.00
Restricted funds Income Over Expenditure		0.00		0.00

	Turnover this month	Turnover year to date
Designated Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activit		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs	0.00	0.00
Costs of Generating Funds	0.00	0.00
Charitable Activities	0.00	0.00
Governance Costs	0.00	0.00
Grants and Donations	0.00	0.00
Other Costs	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers	0.00	0.00
Designated funds Income Over Expenditu	0.00	0.00

	Turnover this month	Turnover year to date
Endowment Funds Analysis		
Income		
Voluntary Income		
	0.00	0.00
Activities for Generating Funds		
	0.00	0.00
Investment Income		
	0.00	0.00
Income Resources from Charitable Activit		
	0.00	0.00
Other Incoming Resources		
	0.00	0.00
Total Income excluding transfers	0.00	0.00

	Turnover this month	Turnover year to date
Expenditure		
Investment Management Costs		
	0.00	0.00
Costs of Generating Funds		
	0.00	0.00
Charitable Activities		
	0.00	0.00
Governance Costs		
	0.00	0.00
Grants and Donations		
	0.00	0.00
Other Costs		
	0.00	0.00
Total Expenditure excluding transfers	0.00	0.00
Internal Transfers		
	0.00	0.00
Endowment funds Income Over Expenditu	0.00	0.00

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 14.

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 donation, 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
Pre-RMAS OCdts	Meal	1	499.39
DCDC Officers	Dinner Night	1	1,000.00
BTC Officers	EOC Dinner	1	1,000.00
Defence Academy	King's Coronation	1	12,5000.00
ICSC(L) 19B Officers	Dinner Night	2	4,500.00
Purple Ball		1	7,500.00
All Mess Members	Waterloo Dinner Night	1	2,176.68
	Total grants to institutions	8	29,176.07

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
Lt Col Browell	1	388.27
Total	1	388.27

3. Related Party Transactions & Renumeration 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	218,842.58		218,842.58
Purchases	60,807.54		60,807.54
Sales & W/Os			
Depreciation	9,534.59		9,534.39
Balance c/f	77,131.51		77,131.51

NB – The brought forward Capital Property Figure included Heritage Property which has been moved to its own B200 code.

5. Total Value of Investments by Category

	Value £
Carrying value (market value) at beginning of year	99,365.86
Add additions to investments at cost (investments purchased)	0.00
Less disposals at carrying value (investments sold)	0.00
Add/(deduct) net gain/(loss) on revaluation (gain/loss at end of accounting period/audit)	3,848.85
Carrying value (market value) at end of year	103,214.71

Breakdown of Market Values at31 Jul 23

Year End	GPF/ Unrestricted	Restricted	Endowment	Total value	Income during year
	Value £	Value £	Value £	Value £	Value £
Investment properties	0.00	0.00	0.00	0.00	0.00
Investments listed on a recognised stock exchange	103,214.71	0.00	0.00	103,214.71	0.00
Investments held in unit trusts or other collective investment schemes	0.00	0.00	0.00	0.00	0.00
Investments in subsidiary or connected undertakings and companies	0.00	0.00	0.00	0.00	0.00
Securities not listed on a recognised Stock Exchange	0.00	0.00	0.00	0.00	0.00
Cash held as part of the investment portfolio	0.00	0.00	0.00	0.00	0.00
Other investments	0.00	0.00	0.00	0.00	0.00
Total	103,214.71	0.00	0.00	103,214.71	0.00

6. List of Debtors

Debtor	Date of Debt	Amount
See attached Debtors List		
	Total	

* ~~There are no amounts falling due after more than one year~~ (delete as appropriate).

7. List of Creditors

Creditor	Date of Credit	Amount
N/A		
	Total	

* There are no amounts falling due after more than one year (delete as appropriate).

Defence Academy of the UK

OFFICERS' MESS

All member names
Accounting month is July 2023

Mess Member	Balance	07/23	06/23	05/23	04/23	03/23 +	Unallocated
Aug 22 Debtors	-192.28	0.00	0.00	0.00	0.00	0.00	192.28
Member no: 3							
Cdr Horne (21-02468))	19.64	6.20	0.00	0.00	0.00	13.44	0.00
Member no: 1003							
Col Galloway (21-02488)	115.22	0.00	0.00	0.00	0.00	115.22	0.00
Member no: 1012							
Fg Off Fedden (22-02101)	4.20	0.00	0.00	0.00	0.00	4.20	0.00
Member no: 1018							
Fg Off Moran-Munn (22-02103)	5.32	0.00	0.00	0.00	0.00	5.32	0.00
Member no: 1024							
Lt Col Bacon (22-03578)	10.08	0.00	10.08	0.00	0.00	0.00	0.00
Member no: 1037							
Lt Col Gustafson (21-00640)	80.06	0.00	0.00	0.00	53.93	26.13	0.00
Member no: 1022							
Lt Squires (60051)	16.20	0.00	0.00	0.00	0.00	16.20	0.00
Member no: 1011							
Maj Berry (21-00003)	54.19	0.00	0.00	0.00	0.00	54.19	0.00
Member no: 1006							
Maj Clarke (19-00128)	17.63	0.00	0.00	0.00	0.00	17.63	0.00
Member no: 1002							
Maj Coughlan (22-00922)	7.35	0.00	0.00	0.00	0.00	7.35	0.00
Member no: 1008							
Maj Egas Kitchener (22-01837)	6.90	0.00	0.00	0.00	0.00	6.90	0.00
Member no: 1029							
Maj Masson (21-00173)	7.36	0.00	0.00	0.00	0.00	7.36	0.00
Member no: 1019							
Maj Nilsson (19-05192)	5.40	0.00	0.00	5.40	0.00	0.00	0.00
Member no: 1035							
Maj Richardson (22-01012)	4.92	0.00	0.00	0.00	0.00	4.92	0.00
Member no: 1026							
Maj Riley (21-00207)	6.08	0.00	0.00	0.00	0.00	6.08	0.00
Member no: 1020							

Mess Member		Balance	07/23	06/23	05/23	04/23	03/23 +	Unallocated
Maj Russell (22-02220)		31.62	10.58	21.04	0.00	0.00	0.00	0.00
Member no:	1036							
Maj Webb (21-01873)		20.98	0.00	0.00	0.00	0.00	20.98	0.00
Member no:	1030							
Maj Welbourn (21-00424)		9.61	0.00	0.00	0.00	0.00	9.61	0.00
Member no:	1021							
Mr Michael Love (19-03715)		6.51	0.00	0.00	0.00	0.00	6.51	0.00
Member no:	1001							
Ms Longo (20-00811)		28.72	0.00	0.00	0.00	0.00	28.72	0.00
Member no:	1000							
Sqn Ldr Merry (21-02229)		24.81	0.00	0.00	0.00	0.00	24.81	0.00
Member no:	1023							
Sqn Ldr Parsfield (20-02509)		13.02	0.00	0.00	0.00	0.00	13.02	0.00
Member no:	2							
Wg Cdr Ashley (20-02743)		20.00	0.00	0.00	0.00	0.00	20.00	0.00
Member no:	1027							
Wg Cdr Scott (20-00631)		17.40	0.00	0.00	0.00	0.00	17.40	0.00
Member no:	1004							
				Totals				
		340.94	16.78	31.12	5.40	53.93	425.99	192.28

8. Paid Employees

	This year £	Last year £
Gross wages paid	**N/A**	**N/A**
Employer's National Insurance paid		
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	**N/A**	**N/A**
Charitable activities		
Other – Insurance		
Total		

No individual employee received a salary of over £60,000.00

9. Governance Costs

	This year £	Last year £
Insurance	2,938.02	2,438.19
Administration	308.12	516.10
Postage		43.54

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	Gains and Losses	Fund Bal C/F
Please see attached Paxton+ Fund Return Summary Printout as at 31 Jul 23						

	Balance b/fwd	Income	Transfer In	Transfer Out	Expenses	Closing
R001 DIVIDENDS PROJECTS	4,781.79	0.00	0.00	0.00	0.00	4,781.79
R002 GRADUATION DAY	0.00	0.00	0.00	0.00	0.00	0.00
R003 ARMED FORCES CHAPL.	0.00	0.00	0.00	0.00	0.00	0.00
R004 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
R005 CLOSED	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Funds	4,781.79	0.00	0.00	0.00	0.00	4,781.79

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
Dividends Projects	Investment dividends ring fenced to support mess members projects.
AFCC	Moved to S&W Funds in previous financial year.

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:

See attached.

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.

There are no intangible assets.

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.

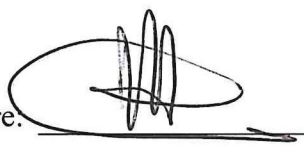
No internal transfers have occurred out of restricted/endowment funds. In the event that a transfer has taken place, full details of the reason for the transfer are disclosed in the Managing Trustee's comments.

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 newly purchased Oil Painting is being depreciated using the declining balance method at 1% per year.

Signature: 

Name: Maj T Carpenter RHG/D

Date: 18/10/23

Appointment: Fund Manager (Regimental Accountant Scheme) / Account Holder (Audit Board Scheme)

Managing Trustee's Annual Report and Comments:

Unit:	Defence Academy of the UK	
Address:	Shrivenham Swindon SN6 8LA	
In respect of the	DA Station Officers' Mess	Fund/Charity
Charity Commission/Regulator registered number	1163155	

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 adopted 17 January 2012

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.

Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	By Appointment

Trustee induction and training	All Arms Fund Managers Course

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	Provision of grants & subsidies to support the facilities and activities of Mess members.

Summary of main achievements of the Charity during the year	The fund continues to support the facilities & activities of the Mess members.

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

Financial Review	Income is derived from Mess subscriptions, profits from bar takings and investment income.

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	Nil

Investments selection policy and performance of those investments.	As directed by the Investment & Management Committee who instruct Schoders Personal Wealth.

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

Managing Trustee's name/trustees' names	Wg Cdr G Thomas

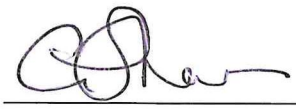
Serious Incidents	Nil

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; 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. (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.)

*delete as appropriate.

** replace with wording appropriate to activities of fund e.g. '*providing and supporting mess facilities and social activities*'; or '*providing and supporting sporting and adventure training activities.*'

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

Signature: 

Name: Wg Cdr G Thomas

Date: 29/4/23

Appointment: MT / CO

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:

a. Previous observations have/have not been actioned (list those observations outstanding).

(1) Despite the mention at the previous 4 audit periods the RF Project Dividends has seen no expenditure during this audit period which remains at £4,781.79. It is recommended this RF is closed and the funds returned to Central Bank.

(2) Disappointingly and despite the recommendations in the previous two years no financial plan was produced to propose how they would spend the balance at point (1) above and indeed how they would reduce the excessive bank balance which now stands at £114,575.31. The IA suggested excess money could be invested to safeguard however the mess already has an investment of £99,365.86 this leaves the mess in excess of almost £215K of assets, a plan **MUST** be introduced to reduce this figure immediately.

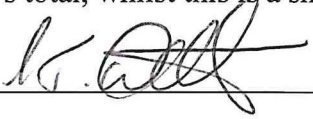
(3) The Mess must introduce a robust clearing system so mess bills are cleared prior to departure. The current figure includes and aged mess bill for some 4 years, if it is unlikely that the money will be recovered then write off action must be considered.

b. Whilst an oversight the EV Charging Points were not included in the Cap Prop depreciation this will be rectified during the next audit period.

c. Whilst the bank balance has significantly decreased this is in the main to the installation of the EV Charging points a mess project which should have made use of remaining funds in the RF Dividend pot.

d. The investment has seen a small increase of £3,848.85 and now stands at £103,214.71 whilst safeguarding funds is encouraged this amount is considered to be excessive to requirements. The mess are strongly encouraged to formalise a plan to reduce this amount for the good and benefit of members.

e. Debtors is sitting £340.94 which is a £12.20 decrease on last year's total, whilst this is a small amount a debtors balance should not be carried forward

Signature: 

Name: S J Worth (HEO)

Date: 10 OCT 2023

Appointment: SO2 PS

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 problems/discrepancies)

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

Comd/SO2 SPS Comments

Independent Examiner's Signature: _____

Name: _____

Date: _____

Appointment: _____

DEFENCE ACADEMY – STATION MESS

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;

1. Difference in SOFA 2023 total fund BF from previous year, figure taken from master register £431,983.73.

2. Unallocated amounts within the debtors £192.28.

3. There is one Restricted Fund that has been unused for the audit period R003 (Armed Forces Chaplaincy Centre).

4. Internal Auditor mentioned bank balance was £114.575.31 which is incorrect, the bank balance is £47,784.34.

Comd/SO2 SPS Comments

1. Specific comments from above observations:

   a. Regimental Accountant is to provide 2022 SOFA to confirm total fund BF.

   b. Unallocated amounts within the debtors £192.28 need to be cleared.

   c. It is observed that there is a Restricted Fund which has been setup primarily for the purpose of collecting income to fund expenditure on one off events. Charity law states that money collected for a restricted purpose can only be spent on that purpose, Restricted Funds must therefore only be set up when necessary. When a Restricted Fund is created, its purpose and nature, together with its restrictions on income and expenditure are to be laid down in the rules/byelaws/charter etc of the fund. The Unit should seek to utilise the Debtors/Creditors to create bespoke serials for the activities which have a definitive end date. Any grants received in advance should be held as a creditor until required. Unit is to close RF or add (no longer in use).

   e. IA to double check bank balance figure taken from end of last year £114,575.31 but bank balance is £47,784.34, please confirm this is correct.

2. Overall comments:

   a. I have reviewed the Fund's income over the last two audit periods and its income has not exceeded £250,000. FY 201/22 - £60,755.04, FY 2022/23 - £68,378.06.

   b. The operation and structure of the Charity is understood.

   c. I have referred to the Fund Manager, Managing Trustee and Internal Auditor's report for the compilation of this report.

   d. I have examined the total worth of Fund; £424,992.07 in SOFA Balance and Balance Sheet.

   e. HQSW didn't complete a G1A or check any funds.

   f. The Final Accounts have revealed no unusual activities.

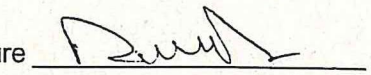
g. The Fund operates on the accrual basis using AF N1514 which conforms to SORP 2005.

h. The accounting policies are consistent in application and appropriate to the activities of the Charity.

i. 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.

j. No expenditure was found that contradicts the charity's Objects.

k. There appears to be no deliberate act of misconduct in the administration of charity.

Independent Examiner's Signature 

Name Maj P R Dawson AGC (SPS)

Date 23 Feb 24

Appointment SO2 SPS, HQSW