

**Service Non Public Funds Final Accounts,
Managing Trustee's Report, Internal Audit
Board Report and Independent Examiner's Report (SORP 2005 compliant)
Regimental Accountant Scheme**

Army Form N1514
(Rev 11/09)

Unit: BLANDFORD GARRISON SUPPORT UNIT

Address: G07 HARROGATE BLDG. BLANDFORD CAMP, DORSET DT11 8RH

In Respect of the OFFICERS MESS

Fund/Charity

Charity Commission/Regulator registered number 1165242

For the period from 01 JULY 2022 to 30 JUNE 2023

Managing Trustee(s) during the period:

From	01-Jul-2022	to	24-Aug-2022	Name	Lt Col R Dyer
From	25-Aug-2022	to	30-Jun-2023	Name	Lt Col D Whitworth
From		to		Name	

Fund Manager(s) during the period:

From	01-Jul-2022	to	30-Jun-2023	Name	Capt M Walter
From		to		Name	
From		to		Name	

Internal Auditor(s) during the period:

From	01-Jul-2022	to	30-Jun-2023	Name	Mrs Sam Tai
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	01-Jul-2022	to	30-Jun-2023	Name	Mrs C Downie
From		to		Name	
From		to		Name	

BLANDFORD GARRISON SUPPORT UNIT**02 HQ OFFICERS MESS**

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	40.00	0.00	0.00	40.00	155.50
Activities for Generating Funds	7,427.76	0.00	0.00	7,427.76	4,226.34
Investment Income	0.00	0.00	0.00	0.00	0.00
Income Resources from Charitable Activities	19,920.20	28,461.90	0.00	48,382.10	36,357.77
Other Incoming Resources	573.00	0.00	0.00	573.00	0.00
Total Incoming Resources	27,960.96	28,461.90	0.00	56,422.86	40,739.61
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	127.10	0.00	0.00	127.10	6.49
Charitable Activities	30,099.27	18,502.70	0.00	48,601.97	34,370.02
Governance Costs	129.13	0.00	0.00	129.13	35.84
Grants and Donations	422.95	0.00	0.00	422.95	6,774.19
Other Costs	6,194.55	0.00	0.00	6,194.55	7,778.26
Total Resources Expended	36,973.00	18,502.70	0.00	55,475.70	48,964.80
Net Incoming/Outgoing Resources Before Transfers	-9,012.04	9,959.20	0.00	947.16	-8,225.19
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	-9,012.04	9,959.20	0.00	947.16	-8,225.19
Holding Gains/Losses					
Gains on revaluation of the charity's fixed assets	0.00	0.00	0.00	0.00	0.00
Unrealised Gains/Losses on investment assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	-9,012.04	9,959.20	0.00	947.16	-8,225.19
Reconciliation of Funds					
Total funds brought forward from previous year	29,982.38	12,533.12	0.00	42,515.50	
Total funds carried forward	20,970.34	22,492.32	0.00	43,462.66	

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

June 2023

<u>End of last year</u>		<u>Balance</u>	
	Fixed Assets		
2,668.89	CAPITAL PROPERTY	3,694.69	
2,668.89	Total Fixed Assets		3,694.69
	Current Assets		
39,375.89	Current bank account	40,425.09	
470.72	Debtors	2,708.83	
39,846.61	Total Current Assets		43,133.92
42,515.50	Total Assets		46,828.61
	Liabilities		
0.00	Creditors	3,365.95	
0.00	SUSPENSE A/C	0.00	
0.00	VAT control	0.00	
0.00	VAT payable	0.00	
0.00	Total Liabilities		(3,365.95)
42,515.50	Total Assets Minus Liabilities		43,462.66
	Total Funds		
12,533.12	Total Restricted Funds	22,492.32	
0.00	Total Endowment Funds	0.00	
0.00	Total Designated Funds	0.00	
29,982.38	Accumulated Trading & GPF	20,970.34	
42,515.50	Total Funds		43,462.66

BLANDFORD GARRISON SUPPORT UNIT

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02 HQ OFFICERS MESS

<u>End of last year</u>		<u>Balance</u>
	<u>Funds Analysis</u>	
	<u>Designated Funds</u>	
0.00		0.00
	<u>Restricted Funds</u>	
22.04	CHARITY	22.04
340.65	ACCM & AMENITIES	340.65
2,420.86	CHRISTMAS FUNCTION	3,313.92
0.00	SUMMER BALL	1,395.47
583.01	GARDEN PURCHASES	583.01
178.50	STAFF FUND	131.06
0.00	RSDF	0.00
8,988.06	11 Sig Regt Allied Mess Fund	9,433.51
0.00	MESS IMPROVEMENTS	1,520.79
0.00	ENTERTAINMENTS	4,840.37
0.00	LIVING IN MEMBERS	911.50
12,533.12		22,492.32
	<u>Endowment Funds</u>	
0.00		0.00
	<u>Trading and General Purpose Funds</u>	
0.00	Trading surplus	0.00
0.00	Non Primary Purpose trading surplus	0.00
(7,604.19)	General Purpose Fund surplus	(9,012.04)
(7,604.19)	Trading & GPF surplus	(9,012.04)
37,586.57	Balance at last balance sheet	29,982.38
29,982.38	Accumulated Trading & GPF	20,970.34
42,515.50	Grand total	43,462.66

Signature of A/C Holder/Fund Manager



Date 4 Jun 23

Signature of Managing Trustee



Paxton+

Balance Sheet - June 2023

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BLANDFORD GARRISON SUPPORT UNIT

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02 HQ OFFICERS MESS

End of last year

Date

7 AUG 23

Balance

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

June 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>
<u>COST OF GOODS SOLD</u>		
(A)	0.00	0.00
Value of goods disposed at cost		
(B)	0.00	0.00
COST OF GOODS SOLD (A - B) = (C)	0.00	0.00
<u>INCOME FROM SALES</u>		
INCOME FROM SALES (D)	0.00	0.00
<u>SURPLUS</u>		
Income from sales (Total from D)		
Deduct cost of goods sold (Total from C)		
SURPLUS (E)	0.00	0.00
Gross profit is therefore:	100 %	100 %
$\frac{E \times 100}{C} \%$		
NET SURPLUS (F)	0.00	0.00
Total Percentage is therefore:	100 %	100 %
$\frac{F \times 100}{C} \%$		

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

June 2023

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
GPF Analysis			
Income			

Voluntary Income			

G001 HIGH TEA	0.00	40.00	
G002 Grants/Donations	0.00	0.00	
G049 INCOME	0.00	0.00	
	0.00		40.00
Activities for Generating Funds			

G050 BT TELEPHONE COIN BOX	0.00	0.00	
G051 BAR PROFIT	0.00	2,426.22	
G103 GARDENING INCOME	0.00	0.00	
G109 PROP REPAIR/MAINT	0.00	5,001.54	
	0.00		7,427.76
Investment Income			

G125 BANK INTEREST	0.00	0.00	
	0.00		0.00
Income Resources from Charitable Activiti			

Trading Income	0.00	0.00	
G150 CANDLES	0.00	0.00	
G151 SUBS - CIVILLIAN	0.00	3,519.94	
G152 SUBS - MILITARY	0.00	10,091.44	
G153 FUNCTIONS CONSUMABLES	0.00	0.00	
G154 FUNCTION LAUNDRY	0.00	451.50	
G155 FUNCTION INCOME	0.00	15.69	
G156 LOSSES & BREAKAGES	0.00	0.00	
G157 SPECIALIST CLEANING	0.00	-1,000.00	
G158 PRI SUBS	0.00	3,558.00	
G159 NAPKINS	0.00	0.00	
G160 MESS ADMIN CHARGE	0.00	2,001.21	
G161 MORRISON CUP	0.00	0.00	
G162 ACCOM	0.00	1,282.42	
G299 INCOME	0.00	0.00	
	0.00		19,920.20
Other Income			

Non Primary Purpose Trading Income	0.00	0.00	
G300 POSTAGE	0.00	78.00	
G301 EXPENDABLE PROPERTY REFL	0.00	495.00	
G302 STATIONERY	0.00	0.00	
G303 RENTAL/TV/SKY	0.00	0.00	
	0.00		573.00
Internal Transfers In			

	0.00		0.00
Gains on Revaluation of Fixed Assets			

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>		<u>Turnover year to date</u>	

G450 PROPERTY INCREASE	0.00		0.00	
		0.00		0.00
Unrealised Gains on Investment Assets				

		0.00		0.00
GPF Total Income		-----		-----
		0.00		27,960.96

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

	0.00	0.00
Costs of Generating Funds		

G520 BT PAY PHONE	0.00	0.00
G521 BAR EXPENSES	0.00	127.10
	0.00	127.10
Charitable Activities		

Trading costs	0.00	0.00
G600 BONFIRE NIGHT	0.00	0.00
G601 CANDLES	0.00	0.00
G602 CATERING SUPPLIES	0.00	0.00
G603 GARDEN EXPENSES	863.95	6,112.90
G604 FISH EXPENDITURE	13.10	67.50
G605 FUNCTION CONSUMABLES	0.00	183.20
G606 FUNCTIONS	0.00	15,870.65
G607 MESS LAUNDRY	0.00	0.00
G608 MILITARY SUBS REFUND	0.00	231.72
G609 PROPERTY REPAIR/MAINT	631.74	1,885.79
G610 SECURITY/MAINT	0.00	0.00
G611 PRI SUBS	576.00	4,314.00
G612 NAPKINS	0.00	291.93
G613 DONATIONS	0.00	0.00
G614 ELIOR DEBIT	0.00	0.00
G615 FAMILIES FRIDAY	0.00	0.00
G616 BREAKAGES/LOSSES	0.00	0.00
G620 CIVILIAN SUBS	0.00	134.06
G621 MESS FACILITIES CHARGE	0.00	0.00
G622 ACCOM	0.00	0.00
G657 SPECIALIST CLEANING	0.00	503.52
G666 MESS DEBT W/O	504.00	504.00
G749 EXPENDITURE	0.00	0.00
	2,588.79	30,099.27
Governance Costs		

G750 INSURANCE	0.00	35.84
G751 POSTAGE/DELIVERY	0.00	78.00
G752 STATIONERY/OFFICE SUPPLIES	0.00	15.29
	0.00	129.13
Grants and Donations		

G770 FUNCTION GRANTS	0.00	0.00
G771 Presentations	0.00	252.95
G772 GIFTS/FLOWERS	0.00	170.00
G799 EXPENDITURE	0.00	0.00
	0.00	422.95
Other Costs		

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>

Non Primary Trading Costs	0.00	0.00
G800 HIGH TEA	0.00	40.00
G801 NEWSPAPERS	0.00	0.00
G802 EXPENDABLE PROPERTY	31.98	1,271.74
G803 PRS/PPL	0.00	766.32
G804 TV LICENCE	318.00	318.00
G805 COFFEE MACHINE	119.12	1,449.55
G806 PROPERTY DEPRECIATION	623.51	623.51
G807 REFUNDS	0.00	0.00
G808 RENTAL/TV/SKY	0.00	1,725.43
	1,092.61	6,194.55
Internal Transfers Out		

	0.00	0.00
Unrealised Losses on Investments		

	0.00	0.00
GPF Total Expenditure	3,681.40	36,973.00
GPF Income Over Expenditure	-3,681.40	-9,012.04

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Trading Account Analysis		

Trading Expenditure		

Trading Income	-----	-----

Income Over Expenditure	----- 0.00	----- 0.00
Non Primary Purpose Trading Analysis		

Trading Expenditure		

Trading Income	-----	-----

Income Over Expenditure	----- 0.00	----- 0.00

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
Restricted Funds Analysis			
Income			

Voluntary Income			

R001 CHARITY	0.00	0.00	
R002 ACCM & AMENITIES	0.00	0.00	
R003 CHRISTMAS FUNCTION	0.00	0.00	
R004 SUMMER BALL	0.00	0.00	
R005 GARDEN PURCHASES	0.00	0.00	
R006 STAFF FUND	0.00	0.00	
R007 RSDF	0.00	0.00	
R008 11 Sig Regt Allied Mess Fund	0.00	0.00	
R009 MESS IMPROVEMENTS	0.00	0.00	
R010 ENTERTAINMENTS	0.00	0.00	
R011 LIVING IN MEMBERS	0.00	0.00	
	0.00		0.00
Activities for Generating Funds			

R001 CHARITY	0.00	0.00	
R002 ACCM & AMENITIES	0.00	0.00	
R003 CHRISTMAS FUNCTION	0.00	0.00	
R004 SUMMER BALL	0.00	0.00	
R005 GARDEN PURCHASES	0.00	0.00	
R006 STAFF FUND	0.00	0.00	
R007 RSDF	0.00	0.00	
R008 11 Sig Regt Allied Mess Fund	0.00	0.00	
R009 MESS IMPROVEMENTS	0.00	0.00	
R010 ENTERTAINMENTS	0.00	0.00	
R011 LIVING IN MEMBERS	0.00	0.00	
	0.00		0.00
Investment Income			

R001 CHARITY	0.00	0.00	
R002 ACCM & AMENITIES	0.00	0.00	
R003 CHRISTMAS FUNCTION	0.00	0.00	
R004 SUMMER BALL	0.00	0.00	
R005 GARDEN PURCHASES	0.00	0.00	
R006 STAFF FUND	0.00	0.00	
R007 RSDF	0.00	0.00	
R008 11 Sig Regt Allied Mess Fund	0.00	0.00	
R009 MESS IMPROVEMENTS	0.00	0.00	
R010 ENTERTAINMENTS	0.00	0.00	
R011 LIVING IN MEMBERS	0.00	0.00	
	0.00		0.00
Income Resources from Charitable Activiti			

R001 CHARITY	0.00	0.00	
R002 ACCM & AMENITIES	0.00	0.00	
R003 CHRISTMAS FUNCTION	0.00	3,394.00	
R004 SUMMER BALL	0.00	8,022.00	
R005 GARDEN PURCHASES	0.00	0.00	
R006 STAFF FUND	0.00	541.75	
R007 RSDF	0.00	0.00	
R008 11 Sig Regt Allied Mess Fund	0.00	2,897.00	
R009 MESS IMPROVEMENTS	0.00	2,188.00	

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>	
R010 ENTERTAINMENTS	0.00	10,291.65	
R011 LIVING IN MEMBERS	0.00	1,127.50	
		0.00	28,461.90
Other Incoming Resources			

R001 CHARITY	0.00	0.00	
R002 ACCM & AMENITIES	0.00	0.00	
R003 CHRISTMAS FUNCTION	0.00	0.00	
R004 SUMMER BALL	0.00	0.00	
R005 GARDEN PURCHASES	0.00	0.00	
R006 STAFF FUND	0.00	0.00	
R007 RSDF	0.00	0.00	
R008 11 Sig Regt Allied Mess Fund	0.00	0.00	
R009 MESS IMPROVEMENTS	0.00	0.00	
R010 ENTERTAINMENTS	0.00	0.00	
R011 LIVING IN MEMBERS	0.00	0.00	
		0.00	0.00
		-----	-----
Total Income excluding transfers	0.00		28,461.90

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00
	0.00	0.00
Costs of Generating Funds		0.00

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00
	0.00	0.00
Charitable Activities		0.00

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	2,500.94
R004 SUMMER BALL	1,172.00	6,626.53
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	589.19
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	130.00	2,451.55
R009 MESS IMPROVEMENTS	0.00	667.21
R010 ENTERTAINMENTS	319.16	5,451.28
R011 LIVING IN MEMBERS	0.00	216.00
	1,621.16	18,502.70
Governance Costs		

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
	0.00	0.00
Grants and Donations		

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00
	0.00	0.00
Other Costs		

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00
	0.00	0.00
Total Expenditure excluding transfers	1,621.16	18,502.70
Internal Transfers		

R001 CHARITY	0.00	0.00
R002 ACCM & AMENITIES	0.00	0.00
R003 CHRISTMAS FUNCTION	0.00	0.00
R004 SUMMER BALL	0.00	0.00
R005 GARDEN PURCHASES	0.00	0.00
R006 STAFF FUND	0.00	0.00
R007 RSDF	0.00	0.00
R008 11 Sig Regt Allied Mess Fund	0.00	0.00
R009 MESS IMPROVEMENTS	0.00	0.00
R010 ENTERTAINMENTS	0.00	0.00
R011 LIVING IN MEMBERS	0.00	0.00
	0.00	0.00
Restricted funds Income Over Expenditure	-1,621.16	9,959.20

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Designated Funds Analysis		
Income		

Voluntary Income		

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

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

BLANDFORD GARRISON SUPPORT UNIT

02 HQ OFFICERS MESS

	<u>Turnover this month</u>	<u>Turnover year to date</u>
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
	-----	-----

BLANDFORD GARRISON SUPPORT UNIT

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	<u>Turnover this month</u>	<u>Turnover year to date</u>
Endowment Funds Analysis		
Income		

Voluntary Income		

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

	0.00	0.00
	-----	-----
Total Income excluding transfers	0.00	0.00

	<u>Turnover this month</u>	<u>Turnover year to date</u>
Expenditure		

Investment Management Costs		

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
	-----	-----
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 annual report and accounts.
- 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 13.
- g. Fixed Asset Investment. 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) on page 2.

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 Trustee's comments in accordance with Para 12 to these notes stating what they are intended to be used for and when.

(2) Endowment Funds. Endowment funds are those investments and other gifts accepted by the unit, the capital sum or property being held in perpetuity and the income only being available for charitable use.

(3) Restricted Funds. These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is to be included in the notes to the accounts.

j. Heritage Assets. In the course of the unit's history, the charity may have acquired gifts, memorabilia, regalia, silverware, antiques and other historical artefacts in the course of distinguished military service in service of the Crown. The value of these pieces is in large part derived from their close association with Regimental history which precludes the use of conventional valuation techniques being applied. Whilst the objects of the charity do not specifically include preservation and conservation, the pieces represent an essential element of celebrating the unit's history and foster esprit-de-corps. Consequently the Managing Trustee considers the charity to hold heritage assets both for functional use and as an element of national history on behalf of the nation. Heritage assets acquired prior to 1 Apr 06 are therefore not capitalised on the balance sheet but a description of those assets is disclosed as part of the notes to the accounts. Heritage assets acquired after 1 Apr 06 where the purchase price is known and which exceed £500.00 are included in the balance sheet at acquisition value but are not depreciated.

k. Other Costs. Other costs are those costs not incurred in the undertaking of charitable activity in furtherance of the objects of the charity, i.e. the provision of facilities, recreational programmes or activities in furtherance of military efficiency. They are also costs incurred in the making of grants and donations, in the costs of generating funds, i.e. the costs incurred in trading or fundraising undertaken by the charity, or in governance costs.

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

The charity made the following grants/donations:

Grants to institutions

Name of institutions	Purpose	Total number of grants given	Total amount of grants paid
N/A			
Total grants to institutions		0	0.00

Grants to individuals

Purpose	Total number of grants given	Total amount of grants paid
N/A		
Total	0	0.00

3. **Related Party Transactions & Remuneration and Expenses**

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

4. **Analysis of Capital Property**

	Fixtures fittings & equipment	Motor vehicles	Total
	£	£	£
Balance b/f	2,668.89		2,668.89
Purchases	1,649.31		1,649.31
Sales & W/Os			0.00
Depreciation	623.51		623.51
Balance c/f	3,694.69	0.00	3,694.69

5. Total Value of Investments by Category

	Value £
Carrying value (market value at beginning of year)	
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)	0.00
Carrying value (market value) at end of year	0.00

Breakdown of Market Values at

Year End

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

6. List of Debtors

Debtor	Date of Debt	Amount
See attached PAXTON print		2,708.83
Total		2,708.83

* 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	01-Mar-23	9.42
ESS/COMPASS PAYMENT FOR MAY I & E	21-Jun-23	3,356.53
Total		3,365.95

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

BLANDFORD GARRISON SUPPORT UNIT

All member names

Accounting month is June 2023

N

Mess Member		Balance	06/23	05/23	04/23	03/23	02/23 +	Unallocated
BOOTH LSM		50.99	0.00	0.00	0.00	0.00	50.99	0.00
Member no:	786							
BOYLE M		3.00	0.00	0.00	0.00	0.00	3.00	0.00
Member no:	7							
BRUMFIELD		32.01	0.00	0.00	0.00	0.00	32.01	0.00
Member no:	916							
BYERS		10.23	0.00	0.00	0.00	0.00	10.23	0.00
Member no:	949							
CATTON CAPT		66.46	0.00	0.00	66.46	0.00	0.00	0.00
Member no:	978							
CLARK A		17.08	0.00	0.00	17.08	0.00	0.00	0.00
Member no:	658							
HARTLAND		66.73	0.00	13.83	26.84	0.00	26.06	0.00
Member no:	930							
HAWES A		19.50	0.00	19.50	0.00	0.00	0.00	0.00
Member no:	652							
Howard		165.45	0.00	0.00	4.97	0.00	160.48	0.00
Member no:	463							
HOWE A		20.00	0.00	0.00	20.00	0.00	0.00	0.00
Member no:	1048							
LANDON - AMF SUPPORT TO DEPT FUNCT. CA		100.00	100.00	0.00	0.00	0.00	0.00	0.00
Member no:	4971							
MAIN MA		16.52	0.00	0.00	0.00	0.00	16.52	0.00
Member no:	182							
MCEVOY D A		29.60	0.00	0.00	0.00	0.00	29.60	0.00
Member no:	211							
NESMITH		20.70	0.00	0.00	0.00	0.00	20.70	0.00
Member no:	935							
O'HARA		2.15	0.00	0.00	0.00	0.00	2.15	0.00
Member no:	636							

Sales Account Balance

Paxton+

BLANDFORD GARRISON SUPPORT UNIT

Member	Balance	06/23	05/23	04/23	03/23	02/23 +	Unallocated
OXNAM - SUMMER BALL DRINKS CAPT B	1,800.00	1,800.00	0.00	0.00	0.00	0.00	0.00
Member no: 4976							
SANKEY	23.38	0.00	0.00	0.00	0.00	23.38	0.00
Member no: 828							
SIMPSON 2LT	60.07	0.00	0.00	60.07	0.00	0.00	0.00
Member no: 988							
THOMPSON HW	80.60	0.00	0.00	0.00	0.00	80.60	0.00
Member no: 774							
WEST	9.99	0.00	0.00	0.00	0.00	9.99	0.00
Member no: 864							
WHITE LT J	20.00	0.00	0.00	20.00	0.00	0.00	0.00
Member no: 1040							
WILSON	4.65	0.00	0.00	0.00	0.00	4.65	0.00
Member no: 921							
YALVAC 2LT	89.72	0.00	0.00	89.72	0.00	0.00	0.00
Member no: 989							
Totals							
	2,708.83	1,900.00	33.33	305.14	0.00	470.36	0.00

Paxton+

Purchase Account Balance

Page 1 of 1
Printed: 30/06/2023
02 HQ OFFICERS MESS

BLANDFORD GARRISON SUPPORT UNIT

All supplier names

Accounting month is June 2023

N

Supplier	Balance	06/23	05/23	04/23	03/23	02/23 +	Unallocated
A MCMAHON - OVERPAID MESS DE	9.42	0.00	0.00	0.00	9.42	0.00	0.00
852							
ESS	3,356.53	3,356.53	0.00	0.00	0.00	0.00	0.00
2000							
Totals							
	3,365.95	3,356.53	0.00	0.00	9.42	0.00	0.00

8. Paid Employees

	This year £	Last year £
Gross wages paid		
Employer's National Insurance paid		
Pension Contributions paid		
Total staff costs	0.00	0.00

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

	This year £	Last year £
Costs of generating funds		
Charitable activities		
Other		
Total	0.00	0.00

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

9. Governance Costs

	This year £	Last year £
Audit or independent examination fee	N/A	N/A

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	¹ Transfers	Gains and losses	Fund Bal C/F
Please see PAXTON Pri						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

¹Net transfers out and net losses are to be entered as negative figures.

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
CHARITY	MONEY RAISED FOR CHARITY
AMENITIES	CONTRIBUTION TOWARDS CAMP AMENITIES
CHRISTMAS FUNCTION	MONIES TOWARDS CHRISTMAS FUNCTION
SUMMER BALL	MONIES TOWARDS SUMMER BALL
GARDEN PURCHASES	OFFICERS MESS GARDEN PURCHASES
STAFF FUND	STAFF FUND
ALLIED MESS FUND	TO BENEFIT ALL MEMBERS WITHIN THE ALLIED MESS FUND
MESS IMPROVEMENTS	IMPROVEMENTS TO THE MESS

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:

N/A

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's report).

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

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

The charity has no intangible assets.

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

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

The charity has no subsidiary companies.

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

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

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

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

Additional comments:

Signature M. Walter

Name MATT WALTER

Date: 4 Jul 23

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

Managing Trustee's Annual Report and Comments:

Unit Blandford Garrison Support Unit

Address Blandford Camp, Blandford Forum, Dorset, DT11 8RH

In Respect of the Officers Mess Fund/Charity

Charity Commission/Regulator registered number 1165242

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)	MOD Constitution adopted on 17 Jun 2019
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.
------------------------	--

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

Trustee selection method	Appointed by appointment of the Commanding Officer
-----------------------------	--

Trustee induction and training	Attendance on the COs Designate course, review of the Managing Trustees online presentation contained within the SFRs home page, review of the Governing Documents/Constitution and being briefed on the funds liquidity, a brief which should include, property, investments and primary sources of income
-----------------------------------	---

Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Mess is a comfortable home for those who live in it and welcoming Headquarters Mess for the Officers of the Corp. It supports a busy social calendar for both the wider Corps and the Garrison Community. It interacts both with the retired Corp and local Community. It hosts many visitors and Defence School of CIS. To engender Team ethos and unity "D" Grade Civil Servants have been invited to join the Mess.
Summary of main achievements of the Charity during the year	The provision of a good and healthy Mess has contributed to the Military ethos and promoted the moral component of fighting power.

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

Financial Review	The Mess Finances are sound. Mess working Capital is carefully managed by the Mess Secretary on behalf of the CO of the Mess. The Mess has a yearly Financial Plan, which works well.
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The Managing Trustee should give in their report a description of the following policies:

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

Financial reserves policy	The Fund does not have a reserve, but they have a sound financial plan.
Investments selection policy and performance of those investments	NIL

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

Managing Trustee's name/trustees' names	Lt Col D Whitworth
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Serious Incidents	NIL
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Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by:</p> <p>*b. Providing and supporting sporting and adventure training activities This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining <i>teamwork; skills; fitness; confidence; character; spirit and attitude; and morale*</i>. As a result the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it including the defence of the United Kingdom and its interests.</p> <p>(I confirm that I have paid due regard to the Charity Commission of England and Wales's guidance on public benefit when deciding what activities the charity should undertake).</p>
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*delete as appropriate.

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

Debtors is an area of concern! The Auditor has already suggested a workaround to better manage debt in the future.

Signature



Name Lt Col D Whitworth

Date:

7 Aug 23

Appointment Managing Trustee



Internal Auditor's/Audit Board Report

1. ~~*I/We~~ 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/our~~ internal audit.
2. ~~*I/We~~ certify that end of period checks have been conducted in accordance with Service Funds Regulations.
3. Subject to the observations given below ~~*I am/we~~ are 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/our~~ observations ~~*I am/~~ we are satisfied that cash and bank balances and stocks on hand have been properly checked at prescribed intervals and that adequate insurance exists.
4. ~~*I/We~~ have stamped and the original books of account and the original records ~~*I/we~~ have checked. All vouchers relating to this account have been cancelled.
5. ~~*I/We~~ have made the following observations whilst carrying out the internal audit:

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

The previous observations on this fund have been actioned and the Creditors and Debtors are utilised more when it comes to collecting funds for one off events.

The Fund has had more income than expenditure in this year which allows for the stainability of the fund and shows the right level of subscriptions.

The Fund has had another year of income being less than 100K but remains registered with the Charity Commission as no way of de-registering unless the fund ceases completely.

There have been some issues with Mess debtors in this period but this orginates from the contractor and not the Fund Manager. This is something we are working on with ESS closely to resolve and although not in the ideal situation currently they are in a manageable state.

The Fund is well run by the RA and FM, it has been reccommended that the FM is taken over by a civilian for continuity due to level of workload amongst the Officers' the committee to be made up of military.

A financial plan is to be produced for FY 23/24, to help with the next years financial planning.

Signature S.Tai

Name S.Tai

Date: 05/07/2023

Appointment C2 GAO

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 those disclosed overleaf*):

- a. Which gives me reasonable cause to believe that in any material respect the requirements:

- (1) To keep accounting records in accordance with section 41 of the 1993 Act:
- (2) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act:

have not been met.

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

* Delete as applicable.

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

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

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

Comd/SO2 SPS Comments

Independent Examiner's Signature _____

Name _____

Date: _____

Appointment _____

BGSU – OFFICERS' 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. Mess Debt Write Off G666 £504.00. *INVOICE PAID TWICE IN ERROR*
2. Income code G157 (Specialist Cleaning) is in a deficit -£1,000.00. *✓ APPROACHED COMPANY (IN ICE DESIGN) FOR REFUND BUT COMPANY FORGOT.*
3. Restricted Fund (R007 RSDF) hasn't been used for the three consecutive periods. *INCOME CODE USED IN ERROR. SHOULD HAVE BEEN G657*

Comd/SO2 SPS Comments

1. Specific comments from above observations:
 - a. The Unit is to explain the reason for the write off action £504.00, no reference is made by the FM.
 - b. The Unit is investigate the reason why the income code G157 is in a deficit and remedy the issue.
 - c. Restricted Fund R007 (RSDF) hasn't been used for three consecutive periods and no comment made in the reports. The Unit should close the RF if no longer required or add 'not in use'.
2. Overall comments:
 - a. I have reviewed the Fund's income over the last 3 Audit Periods and its income has not exceeded £250,000 in any of these years. (FY 2020/21 - £24,738.77, FY 2021/22 - £40,739.61, FY 2022/23 - £56,422.86).
 - b. The operation and structure of the Charity is understood.
 - c. I have referred to Fund Manager, Managing Trustee and Internal Auditor's report for the compilation of this report.
 - d. I have examined to total worth of Fund; £43,426.66 in SOFA Balance and Balance Sheet.
 - e. During the unit's annual assurance an appropriate level of sampling was conducted on all accounting records and subsidiary books.
 - 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 deficit in G157 suggests that accounting policies may not be consistent in application and appropriate to the amis 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 1 Feb 24

Appointment SO2 SPS, HQSW