

M.A.S.H CIO
FINANCIAL STATEMENTS

Period ending
31 December 2023

**Contents to the Financial Statements
For the period ending 31 December 2023**

	Page
Trustees Annual Report	3
Independent Examiners' Report	7
Receipts and Payments Account	8
Statement of Assets and Liabilities	9
Notes to the Financial Statements	10

Trustees Annual Report For the period ending 31 December 2023

The Trustees present their report with the independently examined financial statements of M.A.S.H CIO. This is the first period of operation of the Charitable Incorporated Organisation (CIO), which covers from 13th December 2022 to 31 December 2023.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	M.A.S.H CIO
<u>Charity Registration Number:</u>	1201316
<u>Charity's Principal Address:</u>	M.A.S.H. CIO Bridlington Town Football Club Queensgate Bridlington East Yorkshire YO16 7LN

Trustees:

Names of Trustees who served during the period and since the period end were as follows:-

Name:	Position:	Dates of service if not for the full period:
Mr Craig Leach	Chair	Appointed 13 th October 2022
Mr Terry Benstead		Appointed 13 th October 2022
Mr Martin Barmby		Appointed 3 rd January 2024
Mr Sam Velickovic		Appointed 15 th January 2024
Mrs Elizabeth Fielding		Resigned 23 rd August 2023
Mr Barry Riley		Resigned 16 th November 2023

<u>Independent Examiner:</u>	Rebecca Triffitt, MAAT Employee of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY
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**Trustees Annual Report
For the period ending 31 December 2023**

Bankers:

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Structure, Governance and Management

Governing Document:

M.A.S.H CIO is a registered Charitable Incorporated Organisation governed by its Constitution (foundation model), on 21st July 2021, amended on 6th April 2022 and registered with Charity Commission on 13th December 2022.

Recruitment and appointment of Trustees:

The trustees form the Executive Committee of the charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity. All members are circulated with invitations to nominate trustees in advance of the AGM.

The Constitution of the Charity states that there must be at least three charity trustees, with maximum limit of nine.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

Trustee Induction and Training:

All trustees are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Constitution and the financial statements including the Annual Report. Any training required by the trustees may be requested at any point, where it is considered useful to their role as trustee.

Organisational Structure:

The board of Trustees manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and recorded and the person will be withheld from that part of the meeting and will not be able to vote for that bit of discussion. The board holds an AGM every year, other than that any charity trustee may call a meeting during the year, giving 14 days notice.

**Trustees Annual Report
For the period ending 31 December 2023**Risk Management:

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. All systems and procedures are reviewed regularly to ensure they meet charity law and our own organisations aims and objectives.

Objectives and Activities

The charity's object is:

THE OBJECT OF THE CIO IS FOR THE BENEFIT OF VETERANS OF ALL BRANCHES OF THE ARMED FORCES AND THEIR FAMILIES LIVING IN EAST RIDING, YORKSHIRE COMMUNITY BY:

* THE PROMOTION OF SOCIAL INCLUSION AMONG VETERANS TO PREVENT THEM FROM BECOMING SOCIALLY EXCLUDED AND TO RELIEVE THE NEEDS OF THEM AND TO HELP THEM INTEGRATE INTO SOCIETY THROUGH THE PROVISION OF FACILITIES AND ACTIVITIES IN WHICH THEY CAN MEET JOINTLY OR INDIVIDUALLY TO UNDERTAKE CREATIVE, PHYSICAL OR RECREATIONAL ACTIVITIES. FOR THE PURPOSES OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS EXCLUDED FROM SOCIETY OR PARTS OF SOCIETY, DUE TO MENTAL HEALTH ISSUES OR AS A RESULT OF BEING UNABLE TO ADJUST TO A CIVILIAN ENVIRONMENT.

Achievements and Performance

Throughout 2023, M.A.S.H has made significant progress by transitioning from primarily supporting veterans and their families to actively providing assistance to serving personnel. We have responded to immediate crises, providing essential support in the form of food parcels, white goods, and heating and hot water provision. Additionally, we have effectively signposted welfare cases to appropriate organizations to ensure further help where needed.

Our hubs have expanded, now providing support not only in allotment settings but also at the Leconfield Defence School of Transport, as well as in the towns of Beverley and Withernsea. We've introduced activities that promote mental and physical well-being through engagement with green spaces, such as mountain biking, allotment projects, and metal detecting.

We are also building relationships with local colleges, further strengthening community connections.

Financial ReviewReserves Policy

The charity reserves are currently healthy. At this present time there is no finance reserves policy in place, but have suggested that the charity should aim to keep 3 months running costs at all time.

**Trustees Annual Report
For the period ending 31 December 2023**

Plans for Future Years

Please see main objectives for the following year.

Looking ahead, our plans include extending support into rural areas through initiatives like the Camo Café and enhancing our provision for the families of serving personnel.

Statement of Trustees responsibilities

The Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. M.A.S.H CIO has income below £250,000 and has therefore elected to prepare the financial statements on a Receipts and Payments basis in line with the Charities Act 2011.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to Independent Examiner

We, the Trustees of the charity who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the charity's Independent Examiner is unaware; and
- We have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

Independent Examiner

Rebecca Triffitt, MAAT from Phoenix Accountancy and Business Consultancy has been appointed as Independent Examiner for the first accounting period.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.

Signed on behalf of the charity's Trustees on 28th Oct. 2024.

Craig Leach
Chair of Trustees



**Trustees Annual Report
For the period ending 31 December 2023**

Independent Examiner's Report to the Members of M.A.S.H CIO.

I report on the accounts of M.A.S.H CIO for the period ending 31 December 2023, which are set out on pages 8 to 12.

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 period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

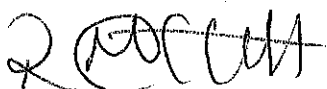
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rebecca Triffitt, MAAT
Employee of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY



Date: 28/10/24.

Receipts and Payments Account
For the period ended 31 December 2023

		2023	2023	2023
		Unrestricted	Restricted	Total
	Note	Funds	Funds	Funds
		£	£	£
RECEIPTS	1			
Grants	2	-	43,523	43,523
Donations		2,452	-	2,452
Fundraising		1,482	-	1,482
Sales		2,591	-	2,591
		<u>6,525</u>	<u>43,523</u>	<u>50,048</u>
 PAYMENTS				
Activities		3,396	8,190	11,586
Insurance		484	772	1,256
Uniforms		1,013	-	1,013
Allotment Costs		197	1,605	1,802
Running Costs		400	599	999
Outreach Costs		225	4,528	4,753
Storage & Room Hire		405	150	555
Training		-	943	943
Travel & Motor Costs		689	350	1,039
Advertising & Marketing		24	3,352	3,376
Purchase of Fixed Assets		232	10,412	10,644
		<u>7,065</u>	<u>30,901</u>	<u>37,966</u>
 Net Surplus/(Deficit) for the period		(540)	12,622	12,082
Transfer between funds		(278)	278	-
Funds transferred from unincorporated association		4,394	7,486	11,880
 Cash and Bank Balances carried forward		3,576	20,386	23,962

The notes on pages 10 to 11 form part of these financial statements

Statement of Assets and Liabilities
As at 31 December 2023

	Notes	2023 Total Funds £
Monetary Assets		
Current Account		23,962
Total Monetary Assets		23,962
Comprising:		
Unrestricted Funds		3,576
Restricted Funds	3	20,386
		23,962
Non-Monetary Assets and Liabilities		
Fixed Assets for the Charity's use (at historical cost):		
Large Equipment – Van		4,000
Shed		800
Polly Tunnel		690
Pizza Oven		110
Small Allotment Tools		800
		6,400
Debtors		-
Creditors		240

These financial statements have been approved by the committee on 28th Oct. (date)
 and signed on its behalf by:

 _____, Trustee

The notes on pages 10 to 12 form part of these financial statements.

Notes to the Financial Statements

For the period ended 31 December 2023

Notes

1 Basis of Preparation

These accounts have been prepared on a receipts and payments (R&P) basis in line with charity commission guidance for a charity of this size. This is the first period of operation, the Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 13th December 2022.

2 Grants

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
East Riding Voluntary Action Services	-	1,000	1,000
HEY Smile (£5,000 x2)	-	10,000	10,000
Veterans Foundation	-	6,263	6,263
Two Ridings	-	2,000	2,000
Tesco - Groundworks	-	1,000	1,000
East Riding Yorkshire Council	-	15,585	15,585
The Armed Forces Covenant Fund	-	7,675	7,675
	-	43,523	43,523

3 Restricted Funds

	Transferred from Unincorporated as at 13/12/22 £	Incoming £	Outgoing £	Transfer	Balance as at 31/12/23 £
HEY Smile	-	10,000	(3,811)	-	6,189
Two Ridings	2,000	2,000	(2,131)	131	2,000
Veterans Foundation	2,495	6,263	(3,109)	94	5,743
Tesco	-	1,000	(1,092)	92	-
ERVAS	-	1,000	(943)	(57)	-
Beverley Town Council	495	-	(493)	(2)	-
Bridlington Town Council	2,300	-	(2,319)	19	-
ERYC – Metal Detectors	196	-	-	-	196
The Armed Forces Covenant Fund Trust		7,675	(7,659)	(16)	-
ERYC - Van		5,000	(5,017)	17	-
ERYC - Mascot		2,389	(2,389)	-	-
ERYC - DST		3,196	(1,938)	-	1,258
ERYC – Armed Force		5,000	-	-	5,000
	7,486	43,523	(30,901)	278	20,386

Notes to the Financial Statements
For the period ended 31 December 2023**4 Restricted Funds (continued)**

A brief description of the restricted funds are shown below:

HEY Smile

- Restricted funding was received from Hey Smile for Community Mental Health, funds to be spent on training, volunteer expenses and materials £5,000
- Restricted funding was received from Hey Smile for project called Greenspaces £5,000

Two Ridings Foundation (PY)

Restricted funding was received from Two Ridings Foundation, to spent on activities, (Archery, Let Loose etc)

Two Ridings Foundation (CY)

Restricted funding was received from Two Ridings Foundation, to provide, slow cookers, flasks, hot water bottles, slippers, and throws for 40 local veterans within the East Riding area.

Veterans Foundation (PY)

Restricted funding received from Veterans Foundations; to provide activities within the Withernsea area.

Veterans Foundation (CY)

Restricted funding received from Veterans Foundations; to provide a trailer, 1st aid training, running costs and a craft group

Tesco - Groundworks

Restricted donations received from Tesco to spend on the allotment.

East Riding Voluntary Action Services

Restricted grant were received from ERVAS on behalf of Bridlington men in sheds for men's mental health, were they bought a shed.

East Riding of Yorkshire Council

- Restricted grant received from ERYC for a van and allocated costs relating to the upkeep of the van £5,000.
- Restricted grant received from ERYC for a mascot £2,389.
- Restricted grant received from ERYC for hands on activity within the Deference School of Transport £3,196
- Restricted grant received from ERYC for £5,000 to be spent on Armed Forces day in Bridlington

Beverley Town Council

Restricted grant received from Beverley Town Council to pay for 33 veterans to access the ground and roof tour of Beverley Minster.

Bridlington Town Council

~~Restricted grant received from Bridlington Town Council to buy bikes and activities to support the volunteers at MASH.~~

The Armed Forces Covenant Fund Trust

Restricted grant received from The Armed Forces Covenant Fund Trust to be spent on the outreach project.

5 Taxation

M.A.S.H CIO is a registered charity. All the charities' income is applied to its charitable objectives and the charity is therefore exempt under current legislation from most forms of taxation.

The charity is not VAT registered and all expenditure includes irrecoverable VAT.

6 Payments to Trustees

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the period to any Trustee.

There one trustee which travel expenses were claimed (£223.20) during this financial period.

7 Credit Union bank

New charity bank account was opened 6th April 2023. £11,879.51 was transfer over from Credit Union leaving a balance of £839.07 still to be transferred over during 2024.