REGISTERED CHARITY NUMBER: 1128782

REPORT OF THE TRUSTEE AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

FOR

WARRANT OFFICERS, SENIOR RATINGS & SNCOS MESS, HMS NELSON

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

WARRANT OFFICERS, SENIOR RATINGS &
SNCOS MESS, HMS NELSON

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

	Page
Report of the Trustee	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

WARRANT OFFICERS, SENIOR RATINGS &
SNCOS MESS, HMS NELSON

REPORT OF THE TRUSTEE
FOR THE YEAR ENDED 30 APRIL 2025

The trustee presents their report with the financial statements of the charity for the year ended 30 April 2025. The trustee has adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Promotion of the military efficiency and operation effectiveness of HM Armed Forces by the provision of mess facilities to Warrant Officers, Senior Ratings and Senior Non-Commissioned Officers serving in His Majesty's Naval Base Portsmouth.

Activities and achievements

To have resources available for expenditure on improvements to the quality of life, and the engenderment of espirit de corps. The mess put on a full social programme for its members, profits from the bar and other activities would normally provide subsidies for social functions.

Public benefit

This fund provides public benefit by assisting Service personnel to perform their roles more effectively 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, spirit and attitude, and morale.

As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the Royal Navy's and Royal Marines' 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.

Grantmaking

Grant made be made to mess members to assist with the personal contributions to sporting or other activities.

FINANCIAL REVIEW

Financial position

The charities income increased slightly in the year compared to 2023/24. Expenditure however increased significantly from £146,376 in 2023/24 to £165,208 in 2024/25.This was principally due to increased expenditure on mess functions including new Christmas decorations.

As a result of the above, the charity made a deficit in 2024/25 of £20,644 compared to a deficit of £3,487 in 2023/24. The charity's funds have therefore decreased from £139,679 at 30 April 2024 to £119,035 at 30 April 2025.

Investment policy and objectives

The charity has no investments.

Reserves policy

The Trustee has considered the level of reserves to retain, appropriate to the charity's needs. The Trustee aims to ensure that the charity will be able to fulfil its charitable objectives even if there is a temporary shortfall in income and/or unexpected expenditure. The Trustee will endeavour not to set aside funds unnecessarily.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution (Mess Rules) and constitutes an unincorporated charity.

Risk assessment

The Trustee reviews the major risks to which the charity is exposed, and systems have been established to manage those risks.

REPORT OF THE TRUSTEE
FOR THE YEAR ENDED 30 APRIL 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1128782

Principal address
HMS Nelson
Queen Street
Portsmouth
Hampshire
PO1 3HH

Trustee
Captain L M McLocklan

Independent Examiner
Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Approved by order of the trustee on 3 August 2026 and signed by:

Captain L M McLocklan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF WARRANT OFFICERS, SENIOR RATINGS & SNCOS MESS, HMS NELSON

Independent examiner's report to the trustees of Warrant Officers, Senior Ratings & SNCOs Mess, HMS Nelson

I report to the charity trustee on my examination of the accounts of Warrant Officers, Senior Ratings & SNCOs Mess, HMS Nelson (the Trust) for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Gavin Whitter

Gibson Whitter
Chartered Accountants
and Chartered Tax Advisers
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date: 21 September 2026

WARRANT OFFICERS, SENIOR RATINGS &
SNCOS MESS, HMS NELSON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Notes	30.4.25 Unrestricted funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	5,123
Charitable activities	5		
Mess facilities and activities		141,022	134,338
Other trading activities	3	859	553
Investment income	4	2,683	2,875
Total		144,564	142,889
EXPENDITURE ON			
Raising funds	6	180	-
Charitable activities	7		
Mess facilities and activities		165,028	140,894
Other		-	5,482
Total		165,208	146,376
NET INCOME/(EXPENDITURE)		(20,644)	(3,487)
RECONCILIATION OF FUNDS			
Total funds brought forward		139,679	143,166
TOTAL FUNDS CARRIED FORWARD		119,035	139,679

The notes form part of these financial statements

WARRANT OFFICERS, SENIOR RATINGS &
SNCOS MESS, HMS NELSON

BALANCE SHEET
30 APRIL 2025

	Notes	30.4.25 Unrestricted funds £	30.4.24 Total funds £
FIXED ASSETS			
Tangible assets	13	32,815	20,757
CURRENT ASSETS			
Stocks	14	24,808	22,661
Debtors	15	22,961	19,424
Cash at bank and in hand		69,004	85,485
		116,773	127,570
CREDITORS			
Amounts falling due within one year	16	(30,553)	(8,648)
NET CURRENT ASSETS		86,220	118,922
TOTAL ASSETS LESS CURRENT LIABILITIES		119,035	139,679
NET ASSETS		119,035	139,679
FUNDS	17		
Unrestricted funds		119,035	139,679
TOTAL FUNDS		119,035	139,679

The financial statements were approved and authorised for issue by the Trustee and authorised for issue on 3 August 2026 and were signed by:

Captain L M McLocklan - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
Voluntary income including donations, gifts and legacies and grants that provide funding of a general nature are recognised where there is entitlement, the receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from activities for generating funds, such as vending income, are recognised on a receivable basis.

Investment income is recognised on a receivable basis.

Income from charitable activities relates to mess subscriptions and events. Such income is recognised on a receivable basis.

Volunteers and donated services
The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contributions is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure
Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with mess facilities and events and include both the direct costs and support costs relating to those activities.
- Support and governance costs include central functions and have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Mess property	-	50% on cost, 33% on cost, 20% on cost and 10% on cost

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £100. They are valued at cost or a reasonable value on receipt. Non depreciating items such as artefacts, silver and pictures and revalued periodically. Depreciation is straight line over the estimated life of the item but is not allocated to any of the activity costs.

Stocks
Stocks are valued at the lower of cost and net realisable value.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	30.4.25	30.4.24
	£	£
Grants	-	5,123

Grants received, included in the above, are as follows:

	30.4.25	30.4.24
	£	£
RNRMC	-	3,428
Other Grants	-	1,695
	-	5,123

3. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Functions (non mess)	628	-
Function levy and surplus	56	-
Gaming machines/gamecards	-	48
Memento sales	175	505
	859	553

4. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Interest income	2,683	2,875

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.4.25 £	30.4.24 £
Bar sales	Mess facilities and activities	47,527	59,602
Mess subscriptions	Mess facilities and activities	61,231	54,310
Civilian subscriptions	Mess facilities and activities	3,330	4,471
Mess functions	Mess facilities and activities	10,531	4,465
Twickenham	Mess facilities and activities	5,328	3,950
Weekly meat raffle	Mess facilities and activities	11,209	5,811
Christmas draw	Mess facilities and activities	1,866	1,729
		141,022	134,338

6. RAISING FUNDS

Raising donations and legacies

	30.4.25 £	30.4.24 £
Functions (non mess)	180	-

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Mess facilities and activities	152,616	12,412	165,028

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.4.25 £	30.4.24 £
Staff costs	22,037	18,231
Bar purchases and other costs	33,676	48,088
Ticket function costs	10,531	4,465
Subsidy function costs	20,150	7,795
Mementos	265	127
Gaming machines/gamecards	91	30
Twickenham	7,089	5,985
Weekly meat raffle	11,174	7,743
Christmas raffle	2,709	3,151
TV and amenities	9,133	8,665
LAF sports	2,545	3,000
Coffee and tea	10,015	10,900
Newspapers	2,170	2,078
Trophy hire	30	65
Laundry and cleaning	8	547
Repairs and renewals	299	1,056
Insurance	1,179	2,583
Performance rights society	1,671	232
Flowers and decorations	50	138
Christmas decorations	16,462	-
Mess guests	19	6
Misc expenses	-	502
Carried forward	151,303	125,387

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	30.4.25	30.4.24
	£	£
Brought forward	151,303	125,387
Bad debt written off	1,313	1,802
	152,616	127,189

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Mess facilities and activities	9,381	3,031	12,412

Support costs, included in the above, are as follows:

	30.4.25 Mess facilities and activities	30.4.24 Total activities
	£	£
Wages	960	6,027
Bank and card charges	49	1,213
Postage and stationery	93	116
Committee meeting costs	349	-
Depreciation of tangible and heritage assets	7,930	3,819
Accountancy and legal fees	3,031	2,530
	12,412	13,705

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

11. STAFF COSTS

	30.4.25	30.4.24
	£	£
Wages and salaries	22,997	24,258
	22,997	24,258

continued...

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	30.4.25	30.4.24
Bar	7	7
Committee	2	2
	9	9

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,123
Charitable activities	
Mess facilities and activities	134,338
Other trading activities	553
Investment income	2,875
Total	142,889
EXPENDITURE ON	
Charitable activities	
Mess facilities and activities	140,894
Other	5,482
Total	146,376
NET INCOME/(EXPENDITURE)	(3,487)
RECONCILIATION OF FUNDS	
Total funds brought forward	143,166
TOTAL FUNDS CARRIED FORWARD	139,679

continued...

13. TANGIBLE FIXED ASSETS

	Mess property £	Mess property (non depreciated) £	Totals £
COST			
At 1 May 2024	51,430	9,680	61,110
Additions	19,988	-	19,988
At 30 April 2025	71,418	9,680	81,098
DEPRECIATION			
At 1 May 2024	40,353	-	40,353
Charge for year	7,930	-	7,930
At 30 April 2025	48,283	-	48,283
NET BOOK VALUE			
At 30 April 2025	23,135	9,680	32,815
At 30 April 2024	11,077	9,680	20,757

Included in tangible fixed assets are assets totalling £9,680 (2024: £9,680) which are not depreciated.

14. STOCKS

	30.4.25 £	30.4.24 £
Stocks	24,808	22,661

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Trade debtors	11,331	9,415
VAT	1,371	1,367
Prepayments	10,259	8,642
	22,961	19,424

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16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade creditors	7,677	4,563
Other creditors	22,876	4,085
	30,553	8,648

17. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	139,679	(20,644)	119,035
TOTAL FUNDS	139,679	(20,644)	119,035

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,564	(165,208)	(20,644)
TOTAL FUNDS	144,564	(165,208)	(20,644)

Comparatives for movement in funds

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	143,166	(3,487)	139,679
TOTAL FUNDS	143,166	(3,487)	139,679

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	142,889	(146,376)	(3,487)
TOTAL FUNDS	142,889	(146,376)	(3,487)

continued...

18. RELATED PARTY DISCLOSURES

The Managing Trustee holds the same position in the Leisure and Amenities Fund (LAF).

The Mess pays monthly sports contributions to the LAF which in 2024/25 totalled £2,545 (2023/24: £3,000).