

Managing Trustee's Annual Report and Comments:

Unit Army Headquarters, Andover Support Unit

Address Marlborough Lines, Andover SP11 8HJ

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

Fund Name:-Army Headquarters' Officers' Mess

Description of the charity's trusts

This should include:

- a. Details, including date if known of the charity's governing document (e.g. trust deed, will, constitution etc); and
- b. A brief explanation of the charity's objects.

Where applicable, you may choose to give details of any specific investment powers of the charity.

Governing Document (e.g. Trust Deed, Constitution)	Constitution dated 23/10/12.
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Objects of the Charity	The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.
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Explain briefly how trustees are elected or appointed and details of any induction and trustee training attended.

Trustee selection method	As laid down in Service Fund Regulations (Chapter 8) Managing Trustee – Head of Logistics (Army) Fund Manager – Commanding Officer Andover Support Unit
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Trustee induction and training	Internal Briefing
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Explain about what the charity is trying to do and how it is going about it. You are only required to provide a brief summary of the main activities and achievements of the charity during the year in relation to its objects.

Summary of main activities in relation to the Charity's objects	The Mess has provided the annual Summer and Winter Balls. It has also instigated a programme of standing monthly events interspersed with more significant themed events. There have also been incremental improvements to the facilities and services provided.
Summary of main achievements of the Charity during the year	Through the instigation of a full events programme and the incremental improvements in the environment, the Mess has seen a sizable increase in the number of people coming to the Mess. Individuals are not choosing to use the Mess for branch/directorate activities rather than using other facilities. This has seen greater cohesion across Mess Members who drawn for a variety of working environment.

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

Financial Review	The funds held by the Mess are higher than is ideal. The collection of subscriptions has been reduced and balanced with the instigation or reinstatement of the Restricted fund. The Financial Plan for 25/26 was approved at the Annual General Meeting in Mar 25. This sees an increase to entertainment income and heritage income in line with the need to reduce the funds but also the Members desire to maintain a high level of activities and ability to purchase Heritage items.
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The Managing Trustee should give in their report a description of the following policies:

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

Financial reserves policy	As laid down in Service Fund Regulations (Chapter 2)
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Investments selection policy and performance of those investments.	As laid down in Service Fund Regulations (Chapter 8)
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	Field Army Assistant Chief of Staff (Equipment) – Brig Phil Prosser Field Army Assistant Chief of Staff (Medical) – Brig Huw Thomas
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Serious Incidents	None
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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 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 COV 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.</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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Additional comments - include any declarations which were not correct at pages 7 & 8:

The programme of events in the Mess continued to grow. The Committee have arranged a variety of events from the Balls, through to comedy nights, quiz nights and enhanced diners. This variety has seen a growth in the number of people using the Mess and partaking in these events. Arguably, use of the Mess is now back if not exceeding pre-Covid levels.

The accounts balances remain higher than ideal. The financial plan for this year (FY24/25) set a three year plan to see a staged reduction in the fund to a level in line with solvency (as directed in King's Regulations). The reinstatement and instigation of the restricted funds allows for clear accountability of what funds are used for which activity. Going forward, the funds will be balanced to ensure income matches the expenditure required to meet the expectations of the Mess Members.

Aged debt remains a concern standing at £6,298.65, but positive action is being taken. Whilst there may be a requirement to write off some of the debt as unrecoverable, the recent drive has cleared £4,400 of debt.

Signature  _____

Name Brig H Thomas

Date: 6/5/2025

Appointment Managing Trustee

Statement of Financial Activities as at 28/02/2025

Paxton+

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Army Headquarters

B702 ASU Offrs Mess

	Unrestricted/ Designated/GPF Funds	Restricted Funds	Endowment Funds	Total Funds	Previous Period Total Funds
Incoming Resources					
Voluntary Income	15.38 ✓	0.00	0.00	15.38	1.50
Activities for Generating Funds	0.00	0.00	0.00	0.00	1,037.13
Investment Income	3,616.58 ✓	0.00	0.00	3,616.58	2,816.28
Income Resources from Charitable Activities	64,632.88 ✓	28,228.04	0.00	92,860.92	104,058.65
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	68,264.84	28,228.04	0.00	96,492.88 ✓	107,913.56
Resources Expended Cost of Generating Funds					
Investment Management Costs	0.00	0.00	0.00	0.00	0.00
Costs of Generating Funds	808.88 ✓	0.00	0.00	808.88	-100.00
Charitable Activities	66,236.73 ✓	28,092.55	0.00	94,329.28	102,778.42
Governance Costs	1,897.29 ✓	0.00	0.00	1,897.29	1,923.09
Grants and Donations	649.39 ✓	0.00	0.00	649.39	952.70
Other Costs	17,278.08 ✓	0.00	0.00	17,278.08	17,832.94
Total Resources Expended	86,870.37	28,092.55	0.00	114,962.92	123,387.15
Net Incoming/Outgoing Resources Before Transfers	-18,605.53	135.49	0.00	-18,470.04	-15,473.59
Transfers					
Gross transfers between funds (internal transfers)	0.00	0.00	0.00	0.00	-150.00
Net Incoming resources before holding gains and losses	-18,605.53	135.49	0.00	-18,470.04	-15,623.59
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	-18,605.53	135.49	0.00	-18,470.04	-15,623.59
Reconciliation of Funds					
Total funds brought forward from previous year	146,760.55	45,487.96	0.00	192,248.51 ✓	
Total funds carried forward	128,155.02	45,623.45	0.00	173,778.47 ✓	

ANDOVER Sp UNIT – Officers' 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. Accounting period on front page differs to that on SCR register and to the other funds held. 1 Mar 24 – 28 Feb 25 as opposed to 1 Apr 24 – 31 Mar 25. A change in accounting period is to be agreed by the branch.
- b. G Codes are to be revisited to ensure that expenditure is captured correctly. Licensing subscriptions (PRS, Sky, TV) and paid postage are to be annotated as '**other costs**'
- c. Creditors figure on trial balance and balance sheet is showing a substantial difference to that of the creditors list produced and the figure at para 7 on the N2A. RA to investigate and sort the discrepancy.
- d. Debtors figure on trial balance and balance sheet is showing a substantial difference to that of the debtors list produced and the figure at para 6 on the N2A. RA to investigate and sort the discrepancy.
 - i. FM's figure stated is also different to figures stated on the balance sheet, trial balance, debtors list produced and para 6 of the N2A
 - ii. FM state that debts have been written off but IA's comments do not reflect this action nor does this reflect on the I&E

- e. Central Bank figure is different to the figure on the trial balance and balance sheet (difference of £14,054.96). RA to investigate and sort or provide explanation as to why figures are different
- i. CB = £124,357.84
 - ii. BS/TB = £138,412.80

Date:

Independent Examiner's
Signature

Name:

Maj S Kamble AGC(SPS)

Appointment:

SO2 SPS HQ SE