

Managing Trustee's Annual Report and Comments:

Unit Army Headquarters, Andover Support

Address Marlborough Lines, Andover SP11 8HT.

Charity name and Charity Commission/Regulator registered number 1151501

Fund Name: - Andover Support Unit Station Funds

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
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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	Managing Trustee – Commanding Officer Andover Support Unit Fund Manager – Commanding Officer/Second-in-Command ASU
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Trustee induction and training	Commanding Officers designate course and governing Documents.
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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	To provide banking facilities for funds considered not to fulfil full-Service Fund status but are maintained by personnel administered by Andover Support Unit. These funds include: Branch funds. Branch Sport funds;
Summary of main achievements of the Charity during the year	N/A

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

Financial Review	N/A
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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	None
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Investments selection policy and performance of those investments.	None
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Provide the name of all trustees/the Managing Trustee(s) during the report year.

Managing Trustee's name/trustees' names	
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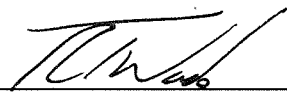
Public Benefit Statement	<p>This fund provides public benefit by assisting service personnel to perform their roles more effectively within the Armed Forces of the Crown. It does this by offering banking facilities to ASU administered personnel who maintain funds not considered full 'Service Funds'. 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.</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>

Additional comments (include any declarations which were not correct (Pg 9)):

I have reviewed the Statement of Financial Activities produced as at 31 Mar 25 and I am satisfied that all transactions were carried out as per the service funds regulations and were duly authorised by appropriate authority.

No further comments.

Signature



Name Lt Col R T Wade

Appointment Managing Trustee

Date:

25/06/25

Statement of Financial Activities as at 28/02/2025

Paxton+

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Printed: 23/04/2025

Army Headquarters

B711 Station Funds

	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	0.00	29,740.67	0.00	29,740.67	25,557.27
Other Incoming Resources	0.00	0.00	0.00	0.00	0.00
Total Incoming Resources	0.00	29,740.67	0.00	29,740.67	25,557.27
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	0.00	26,468.20	0.00	26,468.20	25,034.03
Governance Costs	0.00	0.00	0.00	0.00	0.00
Grants and Donations	0.00	0.00	0.00	0.00	0.00
Other Costs	0.00	0.00	0.00	0.00	0.00
Total Resources Expended	0.00	26,468.20	0.00	26,468.20	25,034.03
Net Incoming/Outgoing Resources Before Transfers	0.00	3,272.47	0.00	3,272.47	523.24
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	0.00	3,272.47	0.00	3,272.47	523.24
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	0.00	3,272.47	0.00	3,272.47	523.24
Reconciliation of Funds					
Total funds brought forward from previous year	0.00	27,401.78	0.00	27,401.78	
Total funds carried forward	0.00	30,674.25	0.00	30,674.25	

ANDOVER Sp UNIT – Unit Station 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. No MT listed for the period on front cover of 1514 for 1 Mar 24 – 28 Feb 25.
- c. No IA listed for period 1 Oct 24 – 28 Feb 25.
- d. Bank balance for fund is different to that of the figure on the Central Bank:
 - i. CB = £46,044.80
 - ii. BS/TB = £30,674.25
- e. Current bank account figure is the same amount as the total restricted fund. Cashflow appears to be tied up in RF.
- f. SOFA figures do not match I&E. This is possibly due to the SOFA being produced on 23 Apr 25 and the I&E produced on 31 Mar 25.

- g. Restricted fund R847 is overspent. MT to ensure action is to be taken to realign income and expenditure for the fund. The FM and MT should record their plan to address this issue, giving a timeline to when the restricted fund is forecast to become solvent again.

Date:	Independent Examiner's Signature	_____
	Name:	Maj S Kamble AGC(SPS)
	Appointment:	SO2 SPS HQ SE