

QUEEN'S GUARD OFFICERS' MESS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

REGISTERED CHARITY No 1158087

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QUEEN'S GUARD OFFICERS' MESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Major General B J Bathurst CBE Major General C J Ghika CBE (appointed 15 November 2019) Colonel C A Lockhart MBE Lieutenant Colonel S G Soskin Lieutenant Colonel G C G R Stone D S S Chichester Esq (appointed 13 November 2019) James Campbell Johnston (appointed 18 February 2021)
Charity Number	1158087
Address	Horse Guards Whitehall London SW1A 2AX
Independent Examiner	Cara Turtington FCA DChA Saffery Champness LLP Chartered Accountants 71 Queen Victoria Street London EC4V 4BE

**QUEEN'S GUARD OFFICERS' MESS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The trustees present their financial statements for the year ended 30 September 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Charity is governed by a Constitution adopted on 1st October 2010. Formerly having the status of an excepted military charity, it was registered with the Charity Commission on 1 August 2014.

The objects of the Charity are to promote the efficiency of the armed forces of the Crown by the provision of facilities and activities for the efficiency and well-being of Service personnel.

The charity takes into account experience, qualifications and dedication to charitable causes when recruiting and appointing new trustees. The charity provides ongoing training for its trustees where appropriate.

Trustees

The trustees who served during the year were:

Major General B J Bathurst CBE

Major General C J Ghika CBE (appointed 15 November 2019)

Colonel C A Lockhart

Lieutenant Colonel S G Soskin

Lieutenant Colonel G C G R Stone

D S S Chichester Esq (appointed 13 November 2019)

Objectives and activities

The charity's main objective and activity is the operation of the Queen's Guard Officers Mess. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives.

Financial Review and Achievements and Performance

Total income in the year amounted to £85,764 (2019: £122,292), including wages in kind of £7,353. Expenditure totalled £94,412 (2019: £139,758), including wages in kind of £7,353, giving a net deficit of £8,648 (2019: £17,466).

Due to the Covid-19 pandemic, the charity has reduced the number of events held due to virus control measures. Income from charitable activities has therefore decreased in 2020.

Reserves

The charity had reserves of £16,232 (2019: £24,880) at 30 September 2020. The policy is to maintain sufficient reserves to cover any fluctuations in income and expenditure. The trustees consider the level of reserves at 30 September 2020 to be acceptable.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks. The Trustees are aware of the risks associated with the small staff team at the charity, including the risk of fraud and risks associated with cash handling. The trustees are therefore involved in the day to day management of the charity.

**QUEEN'S GUARD OFFICERS' MESS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Public Benefit

The Trustees confirm that in setting their objectives and planning their activities they have given careful consideration to the Charity Commission's general guidance on public benefit.

Plans for Future Periods

It is the charity's intention to continue to operate the Queen's Guard Officers' Mess in accordance with the objectives of the charity, providing 24 hour accommodation and dining facilities within St James's Palace.

With effect from mid-March 2020, COVID-19 has curtailed the activities of the Queen's Guard Officers' Mess through the impact of social distancing. As with all other military organisations, there is total compliance with the lockdown measures. At the time of signing, the expectation is that social distancing at the Queen's Guard will continue to match that in all restaurants and hotels in the United Kingdom.

With such lockdown measures in place, the running costs of the Queen's Guard Officers' Mess are relatively negligible and therefore a period without the opportunity to fulfil its primary purpose is not expected to give cause for concern to the trustees and not jeopardise the charity's ability to operate in the future.

Statement of Trustees' responsibilities

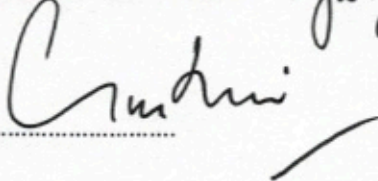
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 6 July 21 and signed on their behalf by:


.....

Trustee

INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the Queen's Guards Officers' Mess for the year ended 30 September 2020.

Respective Responsibilities of trustees and examiner

As the charity trustees 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's report

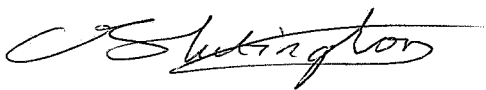
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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

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.



Cara Turtington FCA DChA
Saffery Champness LLP
Chartered Accountants
71 Queen Victoria Street
London
EC4V4BE

9 July 2021

**QUEEN'S GUARD OFFICERS' MESS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2020 £	2019 £
Income		
Donations	10,915	1,734
Charitable activities	74,849	120,558
Total income	<u>85,764</u>	<u>122,292</u>
Expenditure		
Charitable activities	94,412	139,758
Total expenditure	<u>94,412</u>	<u>139,758</u>
Net income/(expenditure) and net movement in funds	(8,648)	(17,466)
Total funds brought forward	24,880	42,346
Total funds carried forward	<u><u>16,232</u></u>	<u><u>24,880</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

QUEEN'S GUARD OFFICERS' MESS
BALANCE SHEET
AS AT 30 SEPTEMBER 2020

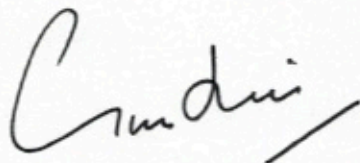
	Note	2020 £	2020 £	2019 £	2019 £
Tangible fixed assets	3		-		-
Current assets					
Stock	4	4,292		6,435	
Debtors	5	-		78	
Cash at bank and in hand		17,942		21,634	
		<u>22,234</u>		<u>28,147</u>	
Current liabilities					
Creditors: Amounts falling due within one year	6	(6,002)		(3,267)	
Net current assets			16,232		24,880
Net assets			<u>16,235</u>		<u>24,880</u>
Unrestricted funds			16,232		24,880
Total funds			<u>16,232</u>		<u>24,880</u>

Approved and authorised for issue by the trustees on

6 July

2021

Trustee



1 Accounting policies

1.1 Basis of accounts

The financial statements are prepared in accordance with the second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The Trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they adopt the going concern basis in preparing the annual financial statements.

1.3 Exemption from preparing a cash flow

Advantage has been taken of the exemption for charities with income less than £500,000 from preparing a cash flow statement.

1.4 Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable.

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.5 Resources expended (continued)

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. This expenditure also includes governance costs, which comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are valued at historic cost.

Depreciation is charged on furniture and equipment which is written off on a straight-line basis over their estimated useful life of 5 years.

1.7 Stock

Stock is held at the lower of cost and net realisable value.

1.8 Financial assets

Financial assets are recognized in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Financial assets are derecognized only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

1.9 Financial liabilities

Basic financial liabilities are initially measured at transaction price.

Financial liabilities are derecognized when, and only when, the charity's obligations are discharged, cancelled, or they expire.

1.10 Key judgements and assumptions

No key judgements or assumptions have been made by the Trustees in the preparation of the financial statements.

1.11 Funds

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

QUEEN'S GUARD OFFICERS' MESS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

2 Trustees remuneration and expenses

No trustees were remunerated or reimbursed expenses in either period.

3 Tangible fixed assets

	Furniture & Equipment £
Cost	
At 1 October 2019	12,558
Additions	-
At 30 September 2020	<u>12,558</u>
Depreciation	
At 1 October 2019	12,558
Charge for the year	-
At 30 September 2020	<u>12,558</u>
Net Book Value:	
30 September 2020	<u>-</u>
30 September 2019	<u>-</u>

4 Stocks

	2020 £	2019 £
Wine	4,292	6,414
Snacks	<u>-</u>	<u>21</u>
	<u>4,292</u>	<u>6,435</u>

5 Debtors

	2020 £	2019 £
Prepayments	<u>-</u>	<u>78</u>
	<u>-</u>	<u>5,062</u>

6 Creditors

	2020	2019
	£	£
Accruals	2,275	2,455
Other creditors:		
- Staff fund	1,446	805
- VAT	2,281	7
	<u>6,002</u>	<u>3,267</u>

7 Related party transactions

The Trustees confirm that there have been no related party transactions in the period which require disclosure in the financial statements (2019: none).