

**KING'S GUARD OFFICERS' MESS
(Formerly Queen's Guard Officers' Mess)**

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

REGISTERED CHARITY No 1158087

KING'S GUARD OFFICERS' MESS

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustee

On 11 December 2023 the Trustee board resigned and the sole Trustee became the Household Division Charity CIO (registered charity number 1200873) with effect from 16 January 2024. The Trustees of the Household Division Charity are:

Major General J M H Bowder OBE
Brigadier M S P Berry
Lieutenant Colonel G C Light
Lieutenant Colonel J E N B Shaw
D S S Chichester Esq
J A C Campbell-Johnston Esq

Trustees of the charity serving during the year were:

Major General J M H Bowder OBE (appointed 29 September 2023 and resigned 11 December 2023)
Major General C J Ghika CBE (retired 29 September 2023)
Brigadier Mark Simon Peter Berry (resigned 11 December 2023)
Lieutenant Colonel G C Light (resigned 11 December 2023)
Lieutenant Colonel J E N B Shaw (resigned 11 December 2023)
D S S Chichester Esq (resigned 11 December 2023)
J A C Campbell-Johnston Esq (resigned 11 December 2023)

Charity Number

1158087

Address

Horse Guards
Whitehall
London
SW1A 2AX

Independent Examiner

Cara Turtington FCA DChA
Saffery LLP
Chartered Accountants
71 Queen Victoria Street
London
EC4V 4BE

KING'S GUARD OFFICERS' MESS
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REPORT OF THE TRUSTEE
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustee presents its financial statements for the year ended 30 September 2023. 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.

It formally changed its name to the King's Guard Officers' Mess following the Accession of His Majesty King Charles III in 2022.

On 11 December 2023 the Household Division Charity CIO was appointed as the sole Trustee for the Kings' Guard Officers' Mess and replaced the current existing trustees effective 16 January 2024. As of the date of this financial statements, this had not yet been updated with the Charity Commission for England and Wales

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.

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 of Achievements and Performance

Total income in the year amounted to £130,348 (2022: £139,019), including wages in kind of £7,467 (2022: £7,687). Expenditure totalled £126,337 (2022: £127,520), including wages in kind of £7,467 (2022: £7,687), giving a surplus of £4,011 (2022: surplus of £11,500).

The charity continued to support those using the St James's Palace Officers' Mess. Central to this financial year has been the Coronation of His Majesty King Charles III, reminding everyone of the significance of the King's Guard's 24 hour role adjacent to Clarence House.

Reserves

The charity had reserves of £36,274 at 30 September 2023 (2021: £32,263). 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 2023 to be acceptable.

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REPORT OF THE TRUSTEE
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

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

The charity is now officially renamed the King's Guard Officers' Mess, this requiring some governance realignment with the Charity Commission in particular. Meanwhile the impact of rising inflation and living costs mean that every effort is being made to ensure that officers are being charged fairly during their respective turns on duty.

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:

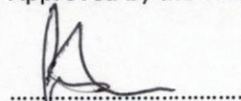
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 Trustee on

20 May 24

and signed on their behalf by:



.....
Lieutenant Colonel J E N B Shaw

Trustee of Household Division Charity

KING'S GUARD OFFICERS' MESS
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INDEPENDENT EXAMINER'S REPORT

I report to the trustee on my examination of the accounts of the Queen's Guards Officers' Mess for the year ended 30 September 2023.

Respective Responsibilities of trustees and examiner

As the charity trustee 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 the trustee 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 charity 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 LLP

Chartered Accountants

71 Queen Victoria Street

London

EC4V4BE

23 May 2024

KING'S GUARD OFFICERS' MESS
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
Income		
Donations	8,607	8,795
Charitable activities	121,741	130,225
Total income	130,348	139,019
Expenditure		
Charitable activities	126,337	127,520
Total expenditure	126,337	127,520
Net income and net movement in funds	4,011	11,500
Total funds brought forward	32,263	20,763
Total funds carried forward	36,274	32,263

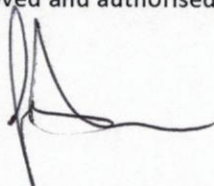
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	£	2023 £	£	2022 £
Tangible fixed assets	3		-		-
Current assets					
Stock	4	8,106		7,160	
Debtors	5	3,073		609	
Cash at bank and in hand		38,323		32,192	
			<u>49,502</u>	<u>39,961</u>	
Current liabilities					
Creditors: Amounts falling due within one year	6	(13,228)		(7,698)	
Net current assets			36,274		32,263
Net assets			<u>36,274</u>		<u>32,263</u>
Unrestricted funds			36,274		32,263
Total funds			<u>36,274</u>		<u>32,263</u>

Approved and authorised for issue by the trustee on



20 May 2024

Lieutenant Colonel J E N B Shaw on behalf of the Household Division Charity CIO
Trustee of Household Division Charity

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 2022	12,558
Additions	-
At 30 September 2023	<u>12,558</u>
Depreciation	
At 1 October 2022	12,558
Charge for the year	-
At 30 September 2023	<u>12,558</u>
Net Book Value:	
30 September 2023	<u>-</u>
30 September 2022	<u>-</u>

4 Stocks

	2023 £	2022 £
Bar stock	8,106	7,160
	<u>8,106</u>	<u>7,160</u>

5 Debtors

	2023 £	2022 £
Officers' accounts	3,073	609
VAT Debtor	-	-
	<u>3,073</u>	<u>609</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Creditors

	2023	2022
	£	£
Trade Creditors	4,776	585
Accruals	2,780	2,640
Other creditors:		
- Staff fund	3,361	3,046
- VAT	2,311	1,427
	<u>13,228</u>	<u>7,698</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 (2022: none).