

QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS ASSOCIATION

England & Wales · Charity number 1163821

Details

Other names QARANC

Status Registered

Legal form CIO

Registered 2015-10-02

Register [View on the Charity Commission register](#)

Contact

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Website www.qarancassociation.org.uk

Activities

Objects: 1. To promote the efficiency of the Armed Forces by: a. Maintaining contact between former members of the Queen Alexandra's Royal Army Nursing Corps (the Corps) and former and serving members of the Royal Army Medical Service who served previously in the QARANC, fostering mutual friendship between them and b. Fostering Esprit de Corps, comradeship and the welfare of the Corps and preserving its traditions. c. Developing public knowledge and understanding of and partnerships to promote the historical role, function and heritage of military nursing. d. Preserving, for the public benefit, tangible heritage items held by the QARANC Association. 2. To relieve either generally or individually members of the Association, former members of the Corps and former and serving members of the Royal Army Medical Service who served previously in the Queen Alexandra's Royal Army Nursing Corps, and their dependents, who are in conditions of need, hardship or distress.

Activities: The purpose of the QARANC Association is to foster esprit de Corps, comradeship and welfare of the Corps; preserve traditions; maintain contact between past and present members of the Corps; provide mutual friendship and social gatherings and assist those who serve or who have served who are in need or

experiencing hardship or distress.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Armed Forces/emergency Service Efficiency
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£477,220	£290,635	-	-
2024-06-30	£433,574	£362,221	-	-
2023-06-30	£349,031	£345,231	-	-
2022-06-30	£391,380	£418,228	-	-
2021-06-30	£460,979	£327,039	-	-

Trustees

Name	Role	Appointed
Sue Bush RRC	Chair	2025-01-29
David McArthur		2024-06-01
Deborah Hamilton		2022-07-22
Dee Radford		2022-05-12
Duane Fletcher MBE MStJ		2020-11-11
Elizabeth Keenan		2019-05-09
Emily Heney		2022-01-10
Jacqueline Anne Hall		2024-01-25
Janet Clair Kelly		2020-07-06
Karen Irvine RRC		2025-10-08
Lt Col retired Merrill Bate ARRC		2018-11-02
Ruth Truscott ARRC		2026-01-28
Sebastian Mwaura		2023-06-01

Accounts



QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS ASSOCIATION

Charitable Incorporated Organisation (Foundation Model)
1163821

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025



Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2025

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Charity Information

The legal name of the charity is Queen Alexandra's Royal Army Nursing Corps Association. The charity is a Charitable Incorporated Organisation (Foundation Model). Charity Number 1163821, the successor to Charity Number 270278. The charity is registered in England and Wales.

Patron:	HRH The Duchess of Edinburgh GCVO GCStJ CD	
Chair of the Board:	Colonel (Retd) J Quinn OStJ	
President of the Board:	Colonel P Jackson KHNS (until October 2024)	
Trustees:	Brigadier (Retd) D McArthur OBE Lieutenant Colonel (Retd) M J Bate ARRC Lieutenant Colonel (Retd) S Bush RRC (from January 2025) Lieutenant Colonel A Cripps (until March 2025) Lieutenant Colonel (Retd) D Fletcher MBE OStJ Lieutenant Colonel J Kelly Major (Retd) J Hall Major (Retd) A Lakeman-Ford Major (Retd) D Radford Captain S Mwaura WO1 D Hamilton Mrs E Keenan Staff Sergeant C Brahmbhatt (until February 2025) Sergeant R Dicks (until March 2025) E Heney	
Ex Officio Trustees¹:	Colonel K Davies MBE, RRC, CStJ, TD, DL (until November 2024) Colonel A Lewis RRC (until November 2024)	
Association Personnel:	Major (Retd) T Buckingham ARRC Ms S Cranwell-Child Mrs A Roberts Mr S Bax Lt Col (Retd) K Spires QVRM TD	General Secretary Treasurer Administration Officer Editor: The Gazette Curator
Registered Address:	QARANC Regimental Headquarters Robertson House Slim Road Camberley Surrey GU15 4NP	
Email:	generalsecretary@qarancassociation.org.uk	
Auditor:	TTCA Ltd Chartered Accountants & Statutory Auditor 269 Farnborough Road Farnborough Hampshire GU14 7LY	

¹ Colonel Davies and Colonel Lewis as Colonel Commandants QARANC stood down from their roles on the formation of the Royal Army Medical Service in November 2024.

Overview by the Chair of the Board of Trustees



During this past year Project Victoria has been enacted. For at least the last 18 months the Board of Trustees have been preparing for this change. Fortunately, the Board does have trustees who have had experience of change management, and their skills were resurrected, honed and put to use. All sub-committees underwent a process of self-reflection, review and cross committee discussions.

In November 2024 the Royal Army Medical Service (RAMS) came into being, this new Corps was formed from the antecedent Medical, Dental and Nursing Corps. As a newly formed Corps it will take some two years to develop its association. In the meantime, we will manage association matters (benevolence, grants etc) for the Nursing column of the RAMS. We have also been in discussion with the developing

RAMS Association regarding the future of all antecedent Corp Associations.

Clearly, once you have read this Annual Report you will understand the background depth of the work achieved by the Board of Trustees. The dense fog of change has been navigated, the various crossroads examined, and members consulted regarding their views on the way forward.

In June 2025 at an extraordinary Board of Trustees Meeting all matters on the way forward were discussed; this meeting followed a meeting with our 13 Branches. There was a unanimous decision at both meetings that the QARANC Association would continue on its own, standing alone.

This decision is not considered to be in perpetuity, the Board of Trustees may, in the future review their situation.

As I step down from my post as Chair, I would wish to extend my thanks to our Patron for her loyal support to the Charity, the central office and all trustees for their work and, particularly, the outstanding work over the last months preparing for the challenges this change has brought. The Association is well prepared for the future.

Colonel (Retd) JD Quinn OStJ

Looking to 2025 and beyond



The year has brought considerable change in the fact that Queen Alexandra's Royal Army Nursing Corps (QARANC) has ceased to exist as their former role now seeks its delivery through the newly formed Royal Army Medical Service (RAMS). The change is of course totally supported – the absolute need to continue to provide a unified highly effective health care service for our serving personnel in what appears to be a potentially volatile world is of paramount importance.

The Board of Trustees for the Charity has, following extensive consultation with stakeholders, agreed that the climate and conditions are not right at this early time in the transition, to cease the good work historically delivered by our Association and therefore intend to embrace the changes and ensure our strategy reacts to emerging requirements and continues to respond to the needs of our membership.

There is no doubt that challenges will lie ahead whilst we navigate the immediate future and the impact that the restructuring will have on many facets of the Association, not least its membership and income streams. Potentially the demographics of our active membership may change and as a consequence the support afforded. Analysis of the here and now, and the formulation of a strategy of how we retain and sustain our resources is our priority moving forward, to ensure we are able to continue our pledged support into the future.

The Board of Trustees are excited to progress this work and know that change, in the words of Charles Handy, is a necessary condition for survival for both individuals and organisations. Therefore, as I take over the role of the Chair of the Board of Trustees in July 2025, I offer an absolute assurance that we will lead and support our charity to deliver its objects whilst sustaining its good name and reputation.

Charley Handy states that without change, organisations 'wither and die' – now is the time for the QARANC Association to move forward and flourish continuing to deliver charitable services into the future to those in need - 'In Friendship'.

Plans for 2025 – 2026

Revise the Charity Constitution to ensure it reflects the changes brought about by the inception of the Royal Army Medical Service (RAMS)

Ensure Business Continuity Plan addresses risks

Review and update Association Strategy for 2026 – 2031

Maintain benevolence support to those who are eligible and in need

Support inception and development of any new organisation or charity associated with RAMS insofar as compatibility of our charitable 'objects and resources permit

Review skills and competencies of the Trustee body

Review membership criteria and geographical support through Branches

Review heritage assets and promote, support and develop military nursing

Lt Col (Retd) Sue Bush RRC

The Trustees Report

The Association

The Queen Alexandra's Royal Army Nursing Corps (QARANC) Association (hereafter referred to as The Association) is a registered Charitable Incorporated Organisation (CIO). The core function of the Board of Trustees is to fulfil its legal, regulatory, ethical and functional responsibilities in a transparent manner complying with the 2011 Charity Act, Charity Commission guidelines, The Charity Governance Code (2020) and our Constitution.

In our 2024-2025 Annual Report we want to provide a comprehensive report on the health of the organisation and share how we have met the friendship and benevolence needs of members of the Association and those who do serve and have served in the QARANC.

The trustees are responsible for preparing the trustees report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

The annual report and audited financial statements for the year ending 30 June 2025 are published in compliance with our duty to report on the ways in which we have fulfilled our responsibilities and obligations relating to our overarching duty to promote efficiency of the Army by:

Maintaining contact between past and present members of the QARANC (the Corps), fostering mutual friendship between them and providing for social gatherings;

Fostering Esprit de Corps, comradeship and welfare of the Corps and preserving its traditions;

Providing relief either generally or individually to members of the Association or past and present members of the Corps and their dependents who are in need, hardship and distress.

The Board has a responsibility to ensure the Association:

Provides practical friendship to its members both serving and retired, irrespective of time served;

Maintains and supports the ethos and traditions of the Corps and assists in raising the Corps profile.

As Trustees we acknowledge that we have overall responsibility for ensuring that the Association as a CIO has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve our objectives and can only provide reasonable and not absolute assurance.

All Trustees are made aware of the New Philanthropy Capital (NPC) Code of Good Impact Practice for charities and adhere to the principles of:

- Taking responsibility for impact and encouraging others to do so.
- Focusing on purpose.
- Applying proportionate and appropriate methods and resources.
- Considering the full range of the difference we make.
- Being honest and open.
- Being willing to change and act on what we find.
- Actively sharing our impact plans, methods, findings and learning.

The Board of Trustees

In all aspects of our work the Board, sub-committees and the Association Office use the Charity Governance Code to ensure high standards of governance are applied to all aspects of our work.

Organisational Purpose: The board is clear about the charity's purposes and ensures that these are being delivered effectively and sustainably.

Leadership has been an important feature of the work of the Board and the Association this year. It's been a of uncertainty regarding the outcome of Project Victoria and the subsequent formation of the Royal Army Medical Service (RAMS) which necessitated the amalgamation of the antecedent Corps of the Army Medical Services, of which the QARANC was a constituent part.

Our approach to the challenges has been to be flexible, to focus on what really matters to be true to the objects in our Constitution and to consider the impact of decisions made not just on today but on the future.

"Change is the law of life. And those who look only to the past or present are certain to miss the future". John F Kennedy

Integrity: The Board is aware of the importance of the public's confidence and trust in charities. All trustees are provided with extensive induction materials and funded to undertake appropriate NCVO courses. This ensures that they can undertake their duties effectively. Newly appointed committee chairs are provided with a mentor. In addition to individual development the Trustees and the Association Office staff attend a development day once a year.

Decision-making, risk and control: The Board, and its committees, makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

Our risk management process encompasses broad organisational risks and those of the committees. The risk register is a live document. All committees and the Board identify and record emerging risks at their meetings, and the Risk Register is reviewed at every Board meeting.

Board effectiveness: To enable the Board to work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions all trustees complete a Skills Audit as part of their selection process. The results of the collective Board skills audit inform recruitment and selection processes and identify gaps which we require assistance with.

Equality, Diversity & Inclusion (EDI): The Board's approach to EDI supports its effectiveness, leadership and decision-making. Board membership is representative of Serving and Retired personnel across the rank structure. All trustees and Association staff are encouraged to have a voice and express their views.

Openness and accountability: The Board leads the Association's approach to being a transparent and accountable organisation. All trustees are members of an Association Branch or the HQ Roll. All committees and the Board provide meeting minutes / action and decision logs which are kept as statutory records.

The Association is open about its work and respects the privacy of those applying for and receiving benevolence. We produce an Annual Report which is both a legal requirement and an opportunity explain what we do to further QA comradeship and look after the welfare of all QAs, whether they are members of the Association, serving Regular and Reserve QAs or ex-members of the QARANC and its predecessor organisations.

The Board has met 4 times during the year. We have not cancelled a meeting because it was not 'quorate.' All committee and Board meetings took place via Teams.

Our Constitution allows for virtual meetings and formal business to be conducted online or by telephone and as a result unless required all meetings except for the board development events will continue to be conducted virtually. This arrangement allows trustees with working commitments to attend meetings.

Sub-Committee Reports

All Sub-Committees meet as required but no less than quarterly to achieve their objectives.

During this year of change the Trustees have committed considerable time to support the Chair and Association office. All trustees are volunteers and work hard to balance the demands and challenges of their professional lives, family and personal life with their commitments to the charity.

Business continuity has been maintained and when necessary, the business rhythm has shifted to address important issues.

“A good team is a great place to be, exciting, stimulating, supportive, successful”.

Charles Handy

Governance Committee Report

During this reporting year the Governance committee has focused on Change Governance. We have a solid change governance structure. This is essential for effectively managing and implementing organizational change, ensuring clear communication, and assigning responsibilities. The committee has along with other trustees defined the change vision and supported the Chair and Chair Designate in their engagement with key stakeholders.

The Constitution has been updated and work undertaken to define new objects for the Charity following the amalgamation of the QARANC into RAMS. Advice has been sought from the Charity Commission, and we await their consideration of our request to change our objects.

We have worked towards redefining our operating plans and business practices in the light of organisational change.

We led the recruitment and selection of Lt Col Sue Bush to take over the role of Chair of the Board on the retirement of Col John Quinn in 2025. Sue brings considerable experience, knowledge and skill to her role as a trustee.

We have continued to take responsibility to ensure that across all functions of the charity the governance standards set out in the Charity Governance Code are met.

Plans for 2025-2026:

An important role of Governance is to monitor and adjust the change governance structure as needed. Change will be a constant through 2025-2026 and it is vital that the Governance Committee works with the Board and the office team to ensure that the charity's purposes are delivered effectively and sustainably. Maintaining our mission to be adaptable and flexible will be important.

Finance and General Purposes Committee Report

The general thrust of the sub-committee's work has been two-fold during this period:

1. In a year when geopolitical tensions have impacted global economies the Trustees have recognised that these tensions create uncertainty and instability and maintained a prudent approach to the management of the charity's funds. Global events have impacted our investment income. We ensure a trustee attends the quarterly Black Rock Armed Forces Charities Growth and Income Fund (AFCGIF) meetings and briefs the Board of Trustees accordingly. This equips the Board to understand the financial health and resilience of Black Rock's management.

We are no different to other charities and have felt the impact that the health, social, and financial challenges caused by the Covid pandemic and subsequent geopolitical turmoil on the cost-of-living challenges of those serving and retired QAs who apply to us for financial assistance. The work undertaken the Benevolence committee is to be applauded and their work is detailed later in this report.

We remain resilient during these challenging times.

2. We have had to consider the implications of, as mentioned elsewhere in this report, Project Victoria and the formation of the Royal Army Medical Service (RAMS) in November 2024 and the subsequent amalgamation of its antecedent Corps, of which the QARANC was one.

From a financial perspective the main implication is the reduction of income from Days Pay Giving from serving personnel. Until the RAMS have put in place the necessary mechanisms to manage this scheme the Association will continue to support grant and benevolence applications from RAMS personnel.

We have continued to review our spending; this is not only spend against income, but general expenditure. All sub-committees have reviewed their expenditure and are well aware of the need for frugality. Benevolence is an extremely important part of our work and to this end the guidelines are regularly reviewed and the need for a multi-agency approach is well understood.

Plans For 2025-2026:

The Finance and General-Purpose sub-committee is well equipped and prepared for the challenges of the coming year. We exist in difficult times, and our approach is to see challenge as an opportunity. We welcome ideas from our Branches about ways to increase their income and our wider membership on what they believe, or priorities should be. There will be challenging conversations, but they are necessary. The outcome of these conversations will be reported next year.

Benevolence and Grants Committee Report

The provision of Benevolence and Grants assistance continues to be a central part of the work of the Association and as such is reflected in the Charity's Constitution. We aim to extend the hand of friendship to those who have served as a regular or reserve member of the QARANC or its predecessor organisation and who have received a minimum of one day's pay.

Since the formation of the Royal Army Medical Service (RAMS) in November 2024 we have continued to support those who previously served in the QARANC and are paying into the QARANC Association via Days Pay Giving (DPG) scheme. We will continue to do so until

the RAMS Charity is in place and DPG is transferred to the RAMS Charity. It is not a requirement that benevolence applicants are or have been members of the Association.

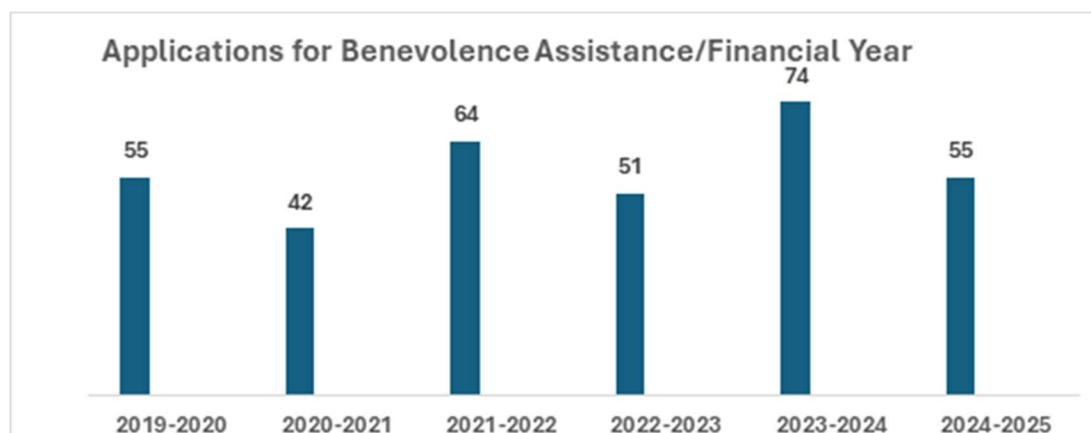
The Benevolence and Grants Committee is made up of retired and serving Trustees and represents a wide range of knowledge and experience that is crucial to best supporting those who apply for assistance. In addition to the standing committee members, all Trustees are encouraged to attend at least one meeting a year so that they may contribute and be aware of the work of this committee that is central to our purpose. Their input is always welcome and often adds an extra dimension to the discussions which are wide ranging, thorough and reflect commitment and empathy.

The Committee meets monthly to consider applications for benevolence assistance and grant applications from units, serving personnel and branches for specific events. During 2024-2025 all meetings have been held as planned and all have been quorate enabling decisions to be made in a timely manner. On rare occasions we have made out of committee decisions when time or other factors require this. All decisions are supported by our Benevolence Guidelines which are updated annually. If we feel that we cannot help or can only contribute some of the full cost of the application, we aim to signpost to other organisations that may be of assistance.

Benevolence

During 2024-2025 the committee received a reduced number of applications for benevolence compared to the previous year (55 compared to 74) of which eight were from serving personnel. However, this number is more in line with previous years and the average number over the last six years is 57. Applications are received via charities such as The Royal British Legion (TRBL) or the Soldiers, Sailors and Air Force Association (SSAFA) as well as Unit Welfare Officers for serving personnel.

Whilst most benevolence support is provided in the form of one-off payments; we have a small number of beneficiaries of Maintenance Grants which provide a small regular sum. These are reviewed on an annual basis to ensure that they are still appropriate. One off payments this year included support with the purchasing of domestic items including white and brown goods, contributions towards equipment including mobility aids such as Electric Powered Vehicles (EPV), assistance with moving costs and general support for families including food vouchers.



Grants

During 2024 – 2025 we received 55 grant applications with 44 being supported for funding. This was a decrease on 2023-24 when 57 were supported. Despite the recent changes with Pj VICTORIA there has been little or no impact on how we continue to manage grant applications from serving members.

As with previous years' grants, the focus on bringing everyone together for social activities for the retired members. For serving members there is a strong focus on supporting adventure training, other events such as Nijmegen Marches, Continued Professional Development (CPD) days and unit cohesions activities.

To receive a grant, unlike benevolence, members must be paying into the Association.

During 2024 - 2025 we have awarded Grants to support:

- Serving personnel to attend overseas activities such as Bobsleighbing in Austria, Netball in Cyprus an USA, Ice-hockey in Canada, Skiing in Austria.
- Branches with funding towards events that foster mutual friendship. This has included support to Branch Corps Day events, social gatherings, lunches and a Branch celebrating their 75th Anniversary Branch.
- Serving personnel and Units for events and initiatives including Adventure Training, an International Celebration Day, Christmas socials, Chief Nursing Officer (Army) (CNO(A)), Professional Development days.
- Serving personnel to attend a Pilgrim to Lourdes.
- Funding towards prizes and awards at CNO(A) Symposium.
- The Central Engagement Team (Recruiting) in attracting new recruits.
- AMS/RAMS Sports Union to support serving personnel to pursue various sporting activities.



Funds were used to support team building activities, an escape from the workplace to decompress

The Membership Support Grant has continued to provide financial assistance to members who required assistance with transport costs. This was to either attend branch events or to assist with transporting other members to activities.

Problems and Actions Taken

We have reviewed and updated the Terms of Reference of the Committee and the Benevolence Guidelines to ensure that the committee is managed appropriately, and decisions are consistent and proportionate. This is an action we take every year.

We continue to update the Benevolence and Grants pages on the Association website to ensure people are signposted appropriately.

We continue to work with other charities to ensure that beneficiaries receive the best possible assistance from a range of providers.

Plans for 2025-2026:

- Continue to meet monthly in order to provide a timely and responsive service to applicants
- We will work with RAMS Regimental Headquarters to support the serving members until full transfer of funds to the RAMS Charity is completed.
- We will monitor and review both the benevolence and grants guidelines and amend as required to meet both climate and Defence policy needs.

Safeguarding

The QARANC Association remains committed to identifying adults at risk of abuse with whom trustees, office staff, Branch committees or anyone acting on our behalf, come into contact. To this end, the Association has a robust and routinely reviewed Safeguarding policy.

The Charity is not routinely engaged in face-to-face activities with its beneficiaries. It delivers its support through third parties (our partner charities and other organisations that deliver welfare on our behalf). As a result, and to gain assurance, the Charity has carried out due diligence on these third-party organisations to ensure that they have appropriate systems of control in place including adequate safeguarding policies and procedures.

Actions relating to safeguarding during 2024-2025 include:

- Lead Trustee for Safeguarding has been identified and has attended Safeguarding Essentials in Charities Training.
- Ensuring that all Trustees have attended or will attend appropriate safeguarding training to understand their roles and responsibilities.
- The Safeguarding Policy has been updated and approved.
- Six monthly reports to the board provide Trustees with information relating to Safeguarding matters.
- A log of concerns is maintained with evidence of assurance gained from third party organisations.
- Identification of risks added to the risk register

Actions for safeguarding in 2025-2026 include:

- Producing an Aide Memoire for branch officials to provide support and information should a Safeguarding concern be raised within the branch.
- Continue to provide assurance to Trustees regarding Safeguarding processes as discussed above

Heritage Committee Report

Recent organisational changes brought about by the inception of the Royal Army Medical Service has impacted on the ability to progress the work of the heritage committee over the year.

The uncertainty related to our Headquarters and administrative base in Robertson House, office moves and the preparations for the packing up of the Museum of Military Medicine has produced challenges for the management of our heritage items. The Association General Secretary and the Curator are to be congratulated for maintaining a positive and upbeat approach in these demanding circumstances, and for caring for our heritage items so well.

The need to divert resources to alternative projects has meant that the cataloguing exercise which took place last year, will be reviewed and confirmed late 2025/early 2026. Because of this, the related sale of designated items which should have taken place in the previous reporting period, will take place in 2026.

On a positive note the recording of Oral Histories has continued - this treasure trove of memories really captures the essence of heritage and provides an archive for future researchers. More of the outputs from the oral histories will be published in forthcoming editions of the Gazette

The respectful rehoming and most appropriate move of the QARANC Book of Remembrance to Westminster Abbey is progressing well. Once in situ, this book will be available for viewing by those visiting the Abbey.

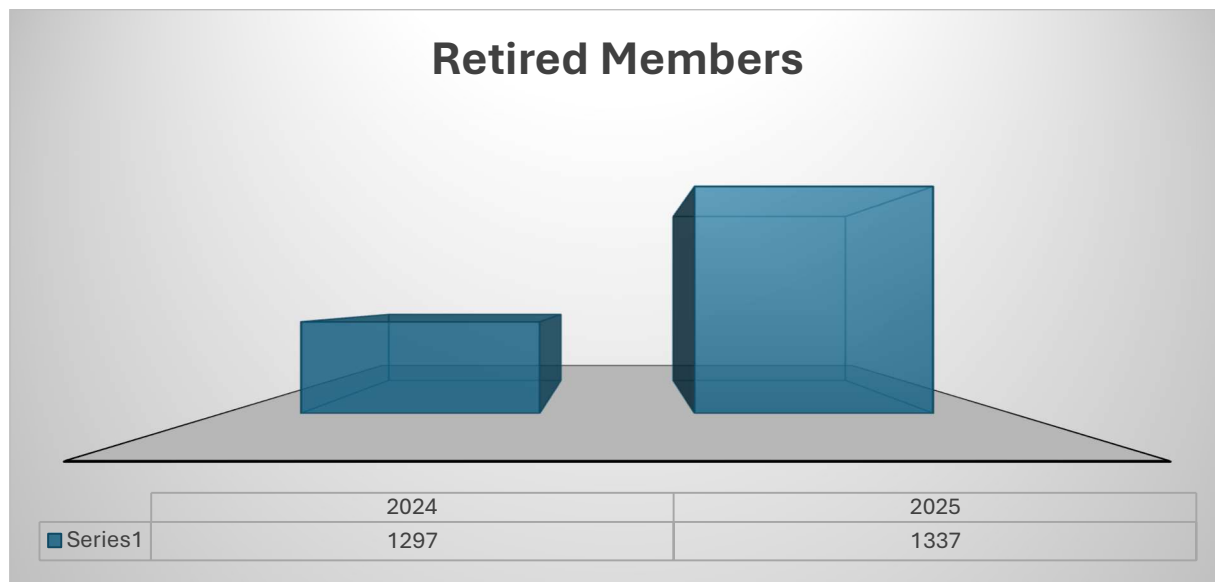
Plans for 2025-2026:

- Review a Heritage strategy
- Review current composition of the Heritage Sub-Committee Review the catalogued items and prepare for the disposal of Chattels not in the Heritage Collection.
- Review valuation of items in the Heritage Collection and insurance.
- Continue to support and develop the oral history project.
- Support and facilitate the planned move of The Book of Remembrance to Westminster Abbey.

Our heritage items are more than a collection of interesting items to be curated. They are important as tangible elements of our culture, identity and history. They are part of the rich historical record of our Corps, and this has never been more important than now. To be relevant they need to be visible and accessible to the public, our membership, and researchers; we will seek opportunities to make this possible.

Membership Report

During this reporting year there has been a slight increase in retired membership. The peaks in membership were noted around the time of the announcement of Pj VICTORIA. The serving membership remains predicated on contribution to Days' Pay Giving (DPG). This has seen a decrease in numbers primarily due to transfer to RAMS and no applications to the DPG scheme during a transitional phase from QARANC Association to RAMS Charity.



The Branches

Many of our Branches continue to flourish and their social activities are shared across social media and The Gazette. However, some have struggled to entice their members to 'socialise' despite the hard efforts of branch committees. We have also experienced situations whereby key branch appointments (Chair, Secretary, Treasurer) cannot be filled. This has proved a challenging time, and we have worked with our branches to try and make things work to ensure the branches run smoothly. We really do appreciate the time, dedication and commitment of those who keep our – your – branches going.

With the announcement of Pj VICTORIA there has been a decrease in joint events such as QARANC Corps Day that was traditionally attended by serving and retired members. This has not prevented some branches and small groups celebrating QARANC Corps Day.

Association Annual Reunion

A decision was made to hold this in September 2025. Many have questioned the rationale behind a date change. It was felt that due to turbulence of Pj VICTORIA and a new Chair of The Association coming into post in July 2025 that we would be in a better position to update our members on the future later in the year. The Trustees in essence needed to do a great deal of homework before any event could take place.

Other Events

Remembrance and marching at the Cenotaph always brings our members together. In November 2024 there was a good representation from retired members who were marching for the first time. There was once more time for reflection for both serving and retired members at the Field of Remembrance at Westminster Abbey.



Cenotaph November 2024



Field of Remembrance 2024

Serving members are encouraged and welcomed to join in with local Branches. They have attended some events held such as:

- A Christmas meal combining the Midlands Branch with students from Birmingham City University and the Royal Centre for Defence Medicine (RCDM).
- Attending Florence Nightingale events at West Wellow and Ascot Priory.

Serving soldiers events in the past year have seen significant financial support from the Grants Committee. Grants have been given to support cohesion events for serving soldiers who are Association members such as:

- Joints Hospital Group North had support to offset costs for a Christmas Party.
- The Defence Medical Rehabilitation Centre held a very successful Cultural Day.
- RCDM held a successful Christmas lunch for their Junior Soldiers that brought members together.
- The first RAMS Nursing conference took place with financial support from the Association.
- 16 Medical Regiment, Colchester, held a Summer Event.
- 202 Multi Role Medical Regiment held a cohesion event following a busy Collective Training package.



RAMS Nursing Conference hosted by Chief Nursing Officer (Army)

We must also thank our serving members for their fund-raising efforts to support the Association.

Branch events this year have seen the following take place with support from the Grants Committee:

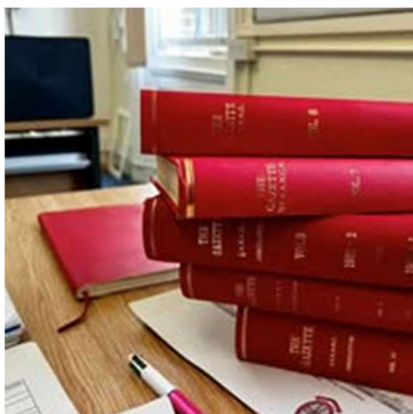
- The Aldershot branch Christmas Function at the Aldershot Golf Club.
- A QARANC Corps Day service was attended by members of Jurassic Coast.
- The Scottish branch celebrated its 75th Anniversary and was the Associations first branch to be established.
- Various coffee mornings and catch ups have been held at the branches.
- A group attend the Ceremony of the Keys at The Tower of London.

Branch Chairs and Secretaries. We remain immensely appreciative to the Branches and their committees for the work they do to maintain contact between past and present members of the QARANC, foster mutual friendship between them and arrange social gatherings.

Regular meetings and updates between the Chair, Vice Chair and the Office team with the Branch Chairs and Secretaries continue to be a strong focus and provide opportunities for updates and sharing ideas as well as provoking discussions on what we do well and can do better at. This year has seen an increase in 'last minute' meetings as we discussed the future of the Association. We value the branches in put and the support they give to our trustees.

The Gazette

The Gazette was successfully placed online in 2024, and past editions are now available online at [The QARANC Association](https://www.qaranc.org.uk/).



Sadly, the online activity has not seen a good uptake, just yet. We hope to see this increase in time as we attempt to move more into a digitised era, at the same time acknowledging our membership demographics. Not everyone is an IT whiz or has access to on-line platforms.

Problems and Action Taken

The Membership Committee requires additional resources to enable it to further its work.

Whilst Branches put on many events for their respective members, they do continue to be supported by only a few Branch members. A great deal of work goes into arranging events, for them to be poorly supported or cancelled. At local Branch level this is being handled as best it can. Branches now also offer up events for other Branches to attend so widening the networking between Branches and Association members.

As we noted in 2024 key appointments within the Branch committee continues to be an issue. Some Branch chairs have been in post over 6 years, in some cases over 10 years. Whilst wanting to resign from a position should be straightforward, without a replacement it becomes problematic.

Costs of membership increased in 2022, with the costs of living increase. Despite careful financial management the Association has also seen an impact on running costs that may require a further increase in membership costs. A planned survey in late 2024 was placed on hold until we knew what was happening with the Association following the formation of RAMS in November 2024. This will now be moving at speed to address and look at what our members want from us.

With the loss of serving members Days Pay Giving, we will need to review finances. Any decisions made will need to be carefully balanced to ensure that the Association continues to have a strong membership community. We would not wish to see a loss in our membership.

The Gazette has come a long way over the past few years, and it is now online and can be accessed via the QARANC Association webpage. There is still significant work needed to reduce the number of hard copies sent out to members. In time, because of Project Victoria, we will see a decrease in the articles produced by our serving members because their funding will come from the RAMS Charity. Discussions will need to be had to see if The Gazette can continue to publish 2 editions a year in the future.

Plans for 2025-2026:

- Review and enhance the membership committee.
- To survey all Association members on what membership means to them, what their expectations are and, what would they be prepared to pay to be a member.
- To exploit opportunities to encourage serving personnel who served in the QARANC to join the Association when they leave the Army.
- To work in collaboration with Branches to identify how to encourage members to engage more in Branch activities.
- To rewrite the Branch Handbook and introduce a Branch Code of Conduct.
- To explore ways in which the Gazette to be more accessible to visually impaired or those with hearing problems.

Financial review

Total income for the year amounted to £477,220 (2024: £433,574), including £262,613 (2024: £216,835) which came from donations and funding from ex and serving soldiers and offices, along with investment income of £214,407 (2024: £216,739). Expenditure amounted to £290,635 (2024: £362,221). The value of investments held increased by £21,176 (2024: £252,426), leading to an overall increase in funds of £207,761 (2024: £323,779) for the year. At the year end, the total funds held by the charity amount to £6,144,252 (2024: £5,936,491).

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 8 October 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Sue Bush', with a stylized, cursive script.

Lt Col (Retd) S Bush RRC
Chair of Board of Trustees

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2025

Opinion

We have audited the financial statements of Queen Alexandra's Royal Army Nursing Corps Association (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably. Firstly the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charity legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of charity legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2025

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas William McManners BSC ACA ACMI (Senior Statutory Auditor)
For and on behalf of TTCA Ltd
Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

8 October 2025

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	3	262,813	262,813	216,835
Investment income	4	214,407	214,407	216,739
Total income		<u>477,220</u>	<u>477,220</u>	<u>433,574</u>
Expenditure				
Expenditure on charitable activities	5,6	290,635	290,635	362,221
Total expenditure		<u>290,635</u>	<u>290,635</u>	<u>362,221</u>
Net gains on investments	9	21,176	21,176	252,426
Net income and net movement in funds		<u>207,761</u>	<u>207,761</u>	<u>323,779</u>
Reconciliation of funds				
Total funds brought forward		5,936,491	5,936,491	5,612,712
Total funds carried forward		<u>6,144,252</u>	<u>6,144,252</u>	<u>5,936,491</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 29 to 34 form part of these financial statements.

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	4,910	5,914
Heritage assets	15	327,020	318,772
Investments	16	5,354,612	5,295,425
		<u>5,686,542</u>	<u>5,620,111</u>
Current assets			
Debtors	17	50,063	48,326
Cash at bank and in hand		416,958	381,071
		<u>467,021</u>	<u>429,397</u>
Creditors: amounts falling due within one year	18	<u>9,311</u>	<u>113,017</u>
Net current assets		<u>457,710</u>	<u>316,380</u>
Total assets less current liabilities		<u>6,144,252</u>	<u>5,936,491</u>
Funds of the charity			
Unrestricted funds		6,144,252	5,936,491
Total charity funds	19	<u>6,144,252</u>	<u>5,936,491</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 October 2025, and are signed on behalf of the board by:



Lt Col (Retd) S Bush RRC
Chair of Board of Trustees

The notes on pages 29 to 34 form part of these financial statements.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2025

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2025

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings -	20% reducing balances
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Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2025

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Regimental Headquarters, Army Medical Services Headquarters, Robertson House, Slim Road, Camberley, GU15 4NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Small Donations individually less than £1,000	8,353	8,353	3,874	3,874
Membership subscriptions as donations	149,340	149,340	144,231	144,231
Legacies				
Joan Pease	—	—	11,652	11,652
E Laird	—	—	3,078	3,078
S Nelson	—	—	40,500	40,500
E White	—	—	3,000	3,000
V Joy	—	—	10,000	10,000
L Smith	5,120	5,120	—	—
E Snelson	85,000	85,000	—	—
Nora Anna	5,000	5,000	—	—
Mavis Patricia Stecey	10,000	10,000	—	—
Legacies under £1,000	—	—	500	500
	<u>262,813</u>	<u>262,813</u>	<u>216,835</u>	<u>216,835</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from other investments	207,303	207,303	209,563	209,563
Bank interest receivable	7,104	7,104	7,176	7,176
	<u>214,407</u>	<u>214,407</u>	<u>216,739</u>	<u>216,739</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	243,881	243,881	291,127	291,127
Support costs	46,754	46,754	71,094	71,094
	<u>290,635</u>	<u>290,635</u>	<u>362,221</u>	<u>362,221</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activity	72,020	171,861	42,182	286,063	357,865
Governance costs	—	—	4,572	4,572	4,356
	<u>72,020</u>	<u>171,861</u>	<u>46,754</u>	<u>290,635</u>	<u>362,221</u>

7. Analysis of support costs

	Total 2025 £	Total 2024 £
Premises and office costs	2,326	1,762
Communications and IT	5,017	4,710
Finance costs	2,511	2,095
Governance costs	4,572	4,356
Professional fees	25,541	31,003
Meeting and travel expenses	5,559	25,689
Depreciation	1,228	1,479
	<u>46,613</u>	<u>71,094</u>

8. Analysis of grants

	2025 £	2024 £
Grants to institutions		
Grants to army personnel and institutions	137,996	149,676
Grants to individuals		
Benevolence for members of the QARANC	33,865	63,109
Total grants	<u>171,861</u>	<u>212,785</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

9. Net gains on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on other investment assets	<u>21,176</u>	<u>21,176</u>	<u>252,426</u>	<u>252,426</u>

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>1,228</u>	<u>1,479</u>

11. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>4,572</u>	<u>4,356</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>50,570</u>	<u>48,834</u>

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2024	21,334	21,334
Additions	224	224
At 30 June 2025	21,558	21,558
Depreciation		
At 1 July 2024	15,420	15,420
Charge for the year	1,228	1,228
At 30 June 2025	16,648	16,648
Carrying amount		
At 30 June 2025	4,910	4,910
At 30 June 2024	5,914	5,914

15. Heritage assets

The charity holds various items of historic and cultural importance spanning the existence of the charity and corps. These include furniture, paintings medals and silverware. The charity holds these items for safekeeping and for cultural purposes.

	Heritage Assets £
Cost or valuation	
At 1 July 2024	318,772
Additions	8,248
At 30 June 2025	327,020
Accumulated depreciation	
At 1 July 2024 and 30 June 2025	—
Carrying amount	
At 30 June 2025	327,020
At 30 June 2024	318,772

All assets are held on a valuation basis.

Summary of transactions

	2025 £	2024 £	2023 £	2022 £	2021 £
Included in the statement of financial position					
Purchases	8,248	—	2,055	445	5,189
Total additions	<u>8,248</u>	<u>—</u>	<u>2,055</u>	<u>445</u>	<u>5,189</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

16. Investments

	Other investments £
Cost or valuation	
At 1 July 2024	5,295,425
Additions	38,011
Fair value movements	21,176
At 30 June 2025	5,354,612
Impairment	
At 1 July 2024 and 30 June 2025	—
Carrying amount	
At 30 June 2025	5,354,612
At 30 June 2024	5,295,425

All investments shown above are held at valuation.

17. Debtors

	2025 £	2024 £
Prepayments and accrued income	50,063	48,326

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	9,311	113,017

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024 £	Income £	Expenditure £	Gains and losses £	At 30 June 2025 £
General funds	5,936,491	477,220	(290,635)	21,176	6,144,252

	At 1 July 2023 £	Income £	Expenditure £	Gains and losses £	At 30 June 2024 £
General funds	5,612,712	433,574	(362,221)	252,426	5,936,491

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	4,910	4,910
Heritage assets	327,020	327,020
Investments	5,354,612	5,354,612
Current assets	467,021	467,021
Creditors less than 1 year	(9,311)	(9,311)
Net assets	6,144,252	6,144,252

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,914	5,914
Heritage assets	318,772	318,772
Investments	5,295,425	5,295,425
Current assets	429,397	429,397
Creditors less than 1 year	(113,017)	(113,017)
Net assets	5,936,491	5,936,491

Accounts



QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS ASSOCIATION

Charitable Incorporated Organisation (Foundation Model)
1163821

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024



Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2024

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Charity Information

The legal name of the charity is Queen Alexandra's Royal Army Nursing Corps Association. The charity is a Charitable Incorporated Organisation (Foundation Model). Charity Number 1163821, the successor to Charity Number 270278. The charity is registered in England and Wales.

Patron: HRH The Duchess of Edinburgh GCVO GCStJ CD

President: Colonel P Jackson KHN

Ex Officio Trustees: Colonel K Davies MBE, RRC, CStJ, TD, DL
Colonel A Lewis RRC
WO1 D Hamilton

Chair of the Board: Colonel (Retd) J Quinn OStJ

Trustees: Brigadier (Retd) D McArthur OBE
Lieutenant Colonel (Retd) M J Bate ARRC
Lieutenant Colonel J Cooke (retired 2023)
Lieutenant Colonel A Cripps
Lieutenant Colonel (Retd) D Fletcher MBE OStJ
Lieutenant Colonel J Kelly
Major (Retd) J Hall
Major (Retd) A Lakeman-Ford
Major (Retd) D Radford
Captain S Mwaura
E Keenan
Staff Sergeant C Brahmhatt
Sergeant R Dicks
E Heney

Association Personnel:	Mrs S McAteer	General Secretary (retired 2023)
	Major (Retd) T Buckingham ARRC	Administration Manager
	Ms S Cranwell-Child	Treasurer
	Mrs A Roberts	Office Officer
	Mr S Bax	Editor: The Gazette
	Lt Col (Retd) K Spires QVRM TD	Curator

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Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire GU14 7L

Introduction by the President.

Colonel Paul Jackson KHN QARANC



This report covers the first half of the QARANCs 75th Anniversary which has been excellent and a real celebration of the Corps and its history. It will be my last as I leave the Service in December. It has been an honour and a privilege to be the President of the Queen Alexandra's Royal Army Nursing Corps Association.

The work the Association has done over the last year has been significant, it has benefited so many of the Corps, Regular, Reserve, Retired or family members of those we have lost. This can be through Benevolence, Grants or direct support, either by phone or in person. During this continued cost of living crisis there are many people who have struggled or fallen on hard times, the Association have supported over 50 applications to help those members during their time of need. The Association does this working alongside other charities such as

the RBL and SSAFA and alongside Unit Welfare Officers for our Serving members.

Many members have also benefited from the allocation of grants for Adventure Training and sporting activities at all levels, Regimental and family days through to Welfare packages to those deployed. The Board Of Trustees have worked hard to ensure that as many people as possible have been helped by the Association.

As always, the Branches continue to provide superb support to the members and regularly go above and beyond what is expected, testament to their upholding of our motto 'in Friendship'. It is this commitment to the Association that make it the great organisation it is and long may it continue to provide the care, compassion and support to all members young and old.

I have had the privilege over the last year to meet some amazing people and attend some exceptional events, being fortunate enough to be the CNO (A) during the QARANC 75th Anniversary celebrations. I have visited Nurses and Health Care Assistants Graduating from training and working in the Joint Hospital Groups, we are extremely lucky in the quality and enthusiasm these new members of the Corps have. Many of them have already been involved in Association activity.

The highlights of the year for me were the Association Annual Reunion Lunch in Birmingham, extremely well attended and enjoyed by all, the Hampton Court Palace Celebration Dinner attended by all ranks across the Regular, Reserve and Retired in equal numbers and enjoyed by one and all in an event that will live on in my memory for a long time. Finally, the Memorial Service for Colonel (Retd) Bridget McEvilly, the Service made us take a check pace in our 75th anniversary celebrations to remember those who came before us and helped make the Corps what it is now.

Col Kevin Davis, WO1 Hamilton and I have been representing the Corps at the Regimental Boards inputting into Project VICTORIA (the potential amalgamation of the RAMC, RADC and the QARANC). Unfortunately as yet no announcement has been made. The forthcoming General Election put paid to any late summer announcement that would have given clarity to the future of the QARANC. I feel whatever the decision there will always be nursing in the Army led by a Chief Nursing Officer, and that the future of the Association will be safe as we go forward, and its members can be guaranteed to continue to receive the support they require.

Overview by the Chair of the Board of Trustees

Colonel (Retd) JD Quinn OstJ



The Annual Report reads well and shows that the Association goes from strength to strength. In many ways the report is a summarisation...it shows the front of house activity. Behind this activity there is a solid hard working team. Our excellent central team continuing their day to day working whilst supporting the trustees - when one understands that trustees are volunteers it is breath taking to note there is a core group of trustees who give so freely of their time and experience thus ensuring the Association is well up to date with current regulation and policy requirement. This is the strong foundation for what we have achieved this last year and for the challenges of the coming year.

I feel, rightly, proud of the team that I serve and commend this report to all.

One final word; the QARANC Gazette is a much admired publication that continues to develop and mature under the editorship of Steve Bax.

Report by the Colonel's Commandant

The Association provides funding to support the role of our two Colonel Commandants in fostering Esprit de Corps through visiting Service Personnel in the UK and overseas and retired members of the Corps. Both Colonel Commandants are Ex-Officio trustees of the charity and provide valuable support to the Board and the Association.

Col Andrea Lewis RRC



In my first year as Colonel Commandant, it's been a pleasure to get 'out and about' attending key engagements and functions. It's been lovely to be able to re-engage with so many people I served with previously and to hear the fantastic work that has been taking place. During this last year I have attended with Col Kevin the QARANC Regimental Dinner in April 2024 at Edinburgh Castle. The dinner was attended by HRH The Duchess of Edinburgh and the venue proved to be spectacular and memorable with it being the Corps 75th anniversary. This followed with the both of us 'hot footing it' the next day from Edinburgh to Birmingham, to attend the QARANC Association Reunion. Finally, we both attended Colonel (Retd) Bridget McEvilly's Memorial Service. I was honoured

to read the poem 'The Dash' at the service which poignantly provides how time is precious in life and we must love and cherish it more!

I attended the QARANC Corps day on 24 March, which was well attended from both our serving and veteran community at St Andrews Church, Aldershot. This was particularly pertinent with it being the 75TH anniversary. This followed the next day attending the CNO (A) Study day at the Royal Military Academy Sandhurst. A day which delivered a nostalgic and uplifting reflection on our achievements as a Corps as well as an opportunity to reflect on the past, present and the future.

Attending various Florence Nightingale celebrations was an honour. This included the Florence Nightingale Service on 12 May at the Church in East Wellow where Florence Nightingale is buried. It is a beautiful church and the service was just as beautiful. This was followed a few days later with attendance at the Westminster Abbey Florence Nightingale Foundation Service. This is an event attended by Military and NHS staff. It was fitting for me to be able to attend this service with both my civilian and military colleagues.

The culmination of this year's visits was being able to attend the 75th Corps celebrations. The 'All Ranks' dinner at Hampton Court Palace provided an extravagant and truly memorable setting. I felt privileged to be at both events as Colonel Commandant, with what is such a significant milestone in our Corps history.

Colonel K Davies MBE, RRC, CStJ, TD, DL



Over and above the areas of engagement highlighted by Col Andrea I have been equally busy. I represented the Corps at the HRH The Duchess of Edinburgh Cup hosted in the Niagara Region of Canada by our Canadian colleagues. Our team were on great form and did the Corps proud.

I have engaged with the elements of the Army cadet forces who wear Army Medical Services (AMS) cap badges (RAMC, RADC and QARANC). In particular I have engaged with those who facilitate the Prince of Wales Nursing Cadet

Scheme.

A visit to the Association's Scottish Branch at Christmas 2023 provided me with an opportunity to make contact with members who are often unable to attend Association events south of the border due to distance.

I have been extremely busy in terms of strategic change boards within the current AMS structures. My tenure ends in May 2025 latest and it is not lost on me that I will have served with and supported no less than three CNO's Army during my time. As Colonel Commandant I have been privileged to support the QARANC Association.

The Trustees Report

The Association

The Queen Alexandra's Royal Army Nursing Corps (QARANC) Association (hereafter referred to as The Association) is a registered Charitable Incorporated Organisation (CIO). The core function of the Board of Trustees is to fulfil its legal, regulatory, ethical and functional responsibilities in a transparent manner complying with the 2011 Charity Act, Charity Commission guidelines, The Charity Governance Code (2020) and our Constitution..

In our 2023-2024 Annual Report we want to provide a comprehensive report on the health of the organisation and share how we have met the friendship and benevolence needs of members of the Association and those who do serve and have served in the QARANC.

The trustees are responsible for preparing the trustees report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

The annual report and audited financial statements for the year ending 30 June 2024 are published in compliance with our duty to report on the ways in which we have fulfilled our responsibilities and obligations relating to our overarching duty to promote efficiency of the Army by:

Maintaining contact between past and present members of the QARANC (the Corps), fostering mutual friendship between them and providing for social gatherings;

Fostering Esprit de Corps, comradeship and welfare of the Corps and preserving its traditions;

Providing relief either generally or individually to members of the Association or past and present members of the Corps and their dependents who are in need, hardship and distress.

The Board has a responsibility to ensure the Association:

Provides practical friendship to its members both serving and retired, irrespective of time served;

Maintains and supports the ethos and traditions of the Corps and assists in raising the Corps profile.

As Trustees we acknowledge that we have overall responsibility for ensuring that the Association as a CIO has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve our objectives, and can only provide reasonable and not absolute assurance.

All Trustees are made aware of the New Philanthropy Capital (NPC) Code of Good Impact Practice for charities and adhere to the principles of:

- Taking responsibility for impact and encouraging others to do so.
- Focusing on purpose.
- Applying proportionate and appropriate methods and resources.
- Considering the full range of the difference we make.
- Being honest and open.
- Being willing to change and act on what we find.
- Actively sharing our impact plans, methods, findings and learning.

The Board of Trustees

In all aspects of our work the Board, sub-committees and the Association Office use the Charity Governance Code to ensure high standards of governance are applied to all aspects of our work.

Organisational Purpose: The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Leadership: The Board commissioned the National Council for Voluntary Organisations (NCVO) to undertake an organisational effectiveness review during 2021. This review built on the 2019 review and along with the Confederation of Service Charities (COBSEO) governance self-assessment tool which we complete annually ensures that the Board provides strategic leadership in line with the charity's aims and values.

Integrity: The Board is aware of the importance of the public's confidence and trust in charities. All trustees are provided with extensive induction materials and funded to undertake appropriate NCVO courses. This ensures that they can undertake their duties effectively. Newly appointed committee chairs are provided with a mentor. In addition to individual development the Board and the Association Office staff attend a development day once a year.

Decision-making, risk and control: The Board, and its committees, makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

Our risk management process encompasses broad organisational risks and those of the committees. The risk register is a live document. All committees and the Board identify and record emerging risks at their meetings and the Risk Register is reviewed at every Board meeting.

For the majority of the reporting year oversight of the role and function of Membership and Heritage sub-committees has been undertaken by the Governance and Finance and General Purpose sub-committees and the Association Office. Newly appointed committee chairs will take forward the responsibilities of the heritage and membership committees in 2024-2025.

Board effectiveness: To enable the Board to work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions all trustees complete a Skills Audit as part of their selection process. The results of the collective Board skills audit inform recruitment and selection processes and identify gaps which we require assistance with. All trustees have an annual Performance Review discussion with the Chair. In addition, the Chair and Vice Chair are available to provide advice and guidance to all trustees.

Equality, Diversity & Inclusion (EDI): The Board's approach to EDI supports its effectiveness, leadership and decision-making. Board membership is representative of QARANC Regular and Reservist serving personnel and Veterans. All trustees and Association staff are encouraged to have a voice and express their views. In 2024-2025 an EDI policy will be introduced.

Openness and accountability: The Board leads the Association's approach to being a transparent and accountable organisation. All trustees are members of an

Association Branch or the HQ Roll. All committees and the Board provide meeting minutes / action and decision logs which are kept as statutory records.

The Association is open about its work and respects the privacy of those applying for and receiving benevolence. We produce an Annual Report which is both a legal requirement and an opportunity explain what we do to further QA comradeship and look after the welfare of all QAs, whether they are members of the Association, serving Regular and Reserve QAs or ex-members of the QARANC and its predecessor organisations.

The Board has met 4 times during the year. We have not cancelled a meeting because it was not 'quorate.' All committee and 3 Board meetings took place via Teams. The 2023 AGM and a Board development day were held as face-to-face events.

Our Constitution allows for virtual meetings and formal business to be conducted online or by telephone and as a result unless required all meetings with the exception of the AGM will continue to be conducted virtually. This arrangement allows trustees who are Regular and Reservist Service personnel with working commitments to attend meetings.

Sub-Committee Reports

All Sub-Committees meet as required but no less than quarterly to achieve their objectives.

Governance Committee Report

All charities are highly reliant on good governance for their continued existence. We are a small charity with all trustees undertaking their roles as volunteers. Trustees who are serving Regular and Reservist personnel balance their trustee responsibilities with delivering high quality, adaptable and dedicated nursing care wherever the Army needs it. We know that our mission to run the charity with solid governance, to have a responsible board and passion for what we do means that we can respond appropriately to issues such as the Covid-19 pandemic, the cost-of-living crisis and other Political, Environmental, Social and Technological challenges.

We are a small charity with all work to maintain the operating rhythm undertaken by trustees and a small Office team. Sometimes our aspirations to innovate and develop new business processes must be put on hold until there is time to understand what changes are required, who needs to be involved in the change, whether the aspiration is going to improve efficiency and effectiveness and the person leading the change has the time to commit. Avoiding change for the sake of change is important.

During the 2023-2024 reporting year the Charity had continued to deliver on the work strands identified in the 2021 NCVO Organisational Review and other plans which we referred to in the 2023-2024 Annual Report. A degree of upheaval due to the retirement of the Association's General Secretary, Mrs Sue McAteer, was effectively managed by the appointment of an Association Manager. Major (retd) Tracey Buckingham's 35 year service in the QARANC has enabled her to use her knowledge and experience of the Corps to ensure we maintained our operating rhythm. We have taken note and actioned as appropriate the changes in the Charities Act 2022 and begun work to update our CIO Constitution in line with the Statutory Guidance issued in November 2023¹.

¹ [Charity Commission Regulations: Charitable Incorporated Organisations \(Constitutions 2023\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/charity-commission-regulations-charitable-incorporated-organisations-constitutions-2023)

Plans for 2024-2025:

We will:

- seek the Board of Trustees approval in October 2024 for the amended constitution and submit it to the Charity Commission. We know that as a CIO already registered with the Commission we do not need to change our constitution to include the new clauses detailed in the November 2023 statutory guidance but feel that as strategic changes within the AMS are being considered it is timely to make changes.
- take note of the decision of Project Victoria and redefine our operating plans and business practices accordingly.
- undertake the COBSEO Governance Practices Self-Reporting Tool. This tool enables us to assess our governance status and identify any areas for improvement.
- continue to take responsibility to ensure that across all functions of the charity the governance standards set out in the Charity Governance Code are met.
- work with the Association's Office team to ensure that we continue to fulfil our minimum expectations under the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018.
- support the Association's Office team in the development of new policies, Trustee Resource packs and a rewrite of the Branch Handbook.

Lt Col (Retd) M Bate ARRC

Finance and General Purposes Committee Report

The sub-committee have met four monthly and has always had a quorate. The general thrust of the sub-committees work has been two fold during this period:

We have had to consider the implications of, as mentioned in the Presidents report, Project Victoria. We await the decision.

Secondly, the remains of the global financial implications to our post Covid environment (this includes the various international conflicts) coupled with long term cost of living pressures, etc. have had an impact – as commented in the Benevolence report – in the complexity and numbers of requests for financial support.

Global events have impacted our investments income.

We ensure a trustee attends the quarterly Black Rock Armed Forces Charities Growth and Income Fund (AFCGIF) meetings and briefs the Board of Trustees accordingly. This equips the Board to understand the financial health and resilience of Black Rocks management.

Problems And Actions Taken:

As with most charities we have had to review our spending; this is not only spend against income, but general expenditure. All sub-committees have reviewed their expenditure and are

well aware of the need for frugality. Benevolence is an extremely important part of our work and to this end the guidelines have been reviewed and the need for a multi-agency approach is well understood.

Thankfully our sub-committee is experienced and knowledgeable and has risen to the financial challenges this past year has presented.

Plans For 2024-2025:

As mentioned above – the sub-committee is well equipped/prepared for the challenges of the coming year

Col (Retd) J Quinn OStJ

Benevolence and Grants Committee Report

Benevolence and Grants are an important part of the work of the QARANC Association and reflected as such in our Constitution. The Benevolence and Grants Committee is made up of retired and serving Trustees and represents a wide range of knowledge and experience that we can best use to support those that apply. Trustees who are not members of the Committee are encouraged to attend and contribute to at least one meeting a year so that they are aware of the work of the committee and can bring their own experience to help with decision making.

The Committee meets monthly to consider applications for benevolence assistance and grant applications from units, serving personnel and Branches for specific events. We aim to reflect our motto by extending the hand of friendship to those that have served or are still serving as a regular or reserve member of the QARANC or its predecessor organisations and who have received one days paid service or more. It is not a requirement that benevolence applicants are or have been members of the Association.

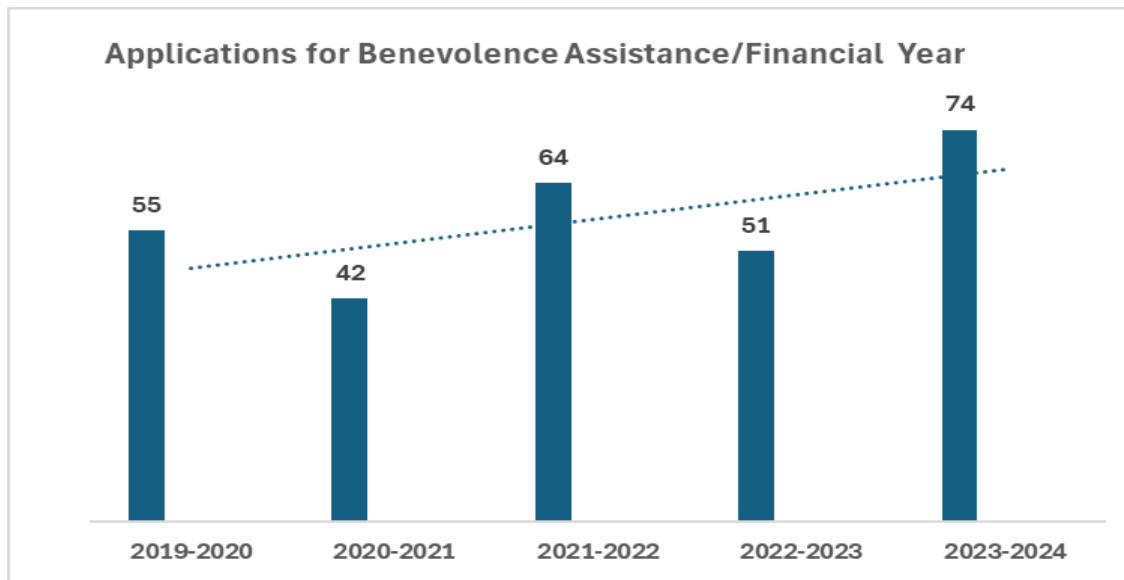
Safeguarding:

The QARANC Association is committed to identifying vulnerable adults with whom the trustees, our Office staff, Branch committees or anyone acting on our behalf, come into contact, during benevolence committee meetings or social activities. We refer our safeguarding concerns to appropriate care agencies.

Normally the Charity is not routinely engaged in face-to-face activities with its beneficiaries. It generally delivers its support to beneficiaries through third parties (our partner charities and other organisations that deliver welfare on our behalf). Nevertheless, the Charity ensures that it has carried out due diligence on these third-party organisations to ensure that they have appropriate systems of control in place, including adequate safeguarding policies and procedures.

The QARANC Association has a robust and routinely updated Safeguarding Policy. All the Charity's staff are familiar with the policy and receive routine training on their responsibilities under it. The Safeguarding Policy is reviewed annually by the Board of Trustees to ensure its applicability and currency.

Benevolence:



During 2023-2024 the Benevolence and Grants Committee saw an increased number of applications for benevolence assistance (74 compared to 51 in 2022-2023) evidencing the continuing impact of the cost-of-living crisis on families and individuals.

Benevolence requests are normally received via charities such as The Officers Association, The Royal British Legion and Soldiers Sailors and Air Force Association but we do also receive applications from serving personnel via Unit Welfare Officers. Whilst most of the benevolence support is provided in the form of a one-off payment, we have a small number of beneficiaries of Maintenance Grants which provides a small regular sum to individuals. These are reviewed regularly to ensure they are still appropriate.

During 2023-2024 the Benevolence and Grants committee has met every month, and every meeting has been quorate, enabling decisions to be made in a timely manner. Decisions are supported by our updated guidelines but even if we cannot help or can only contribute to the full cost of the application, we aim to signpost the applicants to other organisations that may be of assistance. On rare occasions we have made an out of committee decision, but this is only when there is a time pressure or other specific reason for doing so. Our discussions are wide ranging and thorough and are enabled by the diverse experience and knowledge of the Trustees that make up the committee who demonstrate commitment, compassion and empathy in their discussions.

Grants:

During 2023-2024 we received 65 grant applications with 57 being supported for funding. This was an increase on 2022-23 when 54 were supported. With an increase on financial constraints across Defence many more activities are requesting funding from the Association.

Grants remain a strong focus, and applicants come from both the regular, reserve and retired members. Grants are also a large focus when it comes to supporting larger activities that bring

everyone together. To receive a grant, unlike benevolence, members must be paying into the Association.

During 2023-2024 we have awarded Grants to support :

- Serving personnel to attend overseas activities such as Bobsleighbing in Austria, football in Cyprus, surfing in Morocco, Diving with the Wounded in Maldives.
- Branches with funding towards events that foster mutual friendship. This has included support to Branch Corps Day events, social gatherings, lunches.
- Serving personnel and Units for several events and initiatives including Adventure Training, an International Celebration Day, Regimental/Family Days, graduation events and Continuing Professional Development days.
- The Central Engagement Team (Recruiting) in attracting new recruits.
- The provision of Welfare Support Packages to personnel serving in remote or austere places; providing some homely comforts whilst away.



Bobsleighbing in Austria

- The Annual Reunion Association Lunch; this has been a hi-light in the Association social calendar for 77 years.
- The Army Medical Services Sports Union to support those in our Corps representing the AMS at Army level.
- National and local events to commemorate the 75th Anniversary of the QARANC. Over 200 regular, reserve and retired members attended an event at Hampton Court Palace.



The 75th Anniversary of the QARANC.

The Membership Support Grant has provided financial assistance to members who required assistance with transport costs. This was to either attend branch events or to assist with transporting other members to activities.

Problems and Action Taken:

The increase in applications for benevolence assistance has meant that we needed to meet more often to discuss our response. We have now programmed meetings on a monthly basis to ensure that this process is as smooth as possible and ensuring that committee members are aware of meetings dates to enable maximum attendance.

We have reviewed the Terms of Reference and the Benevolence Guidelines to ensure that the committee is managed appropriately, always being aware that these documents may need updating as the financial situation of the Association changes.

We have developed a page on the website with helpful information for people to access regarding other sites that may be able to help them with individual problems. We are constantly adding to this as our experience develops.

We are always keen to ensure that as many people as possible can access help if required. This year the Chair of the committee has produced an article for the Gazette and also presented to the Branch Chairs and Secretaries to promote the work of the committee.

There has been an increase in the actual finance/funding being requested for grant applications. It is notable that the applications received are to cover costs that in the past might have been covered by other funding opportunities. With more financial constraints on Military units there appears to be of a default to go to the Association to support costs. To overcome this the grant committee has to look at applications with more scrutiny and often having to go back to the applicant for more information. This in turn has seen an increase in time preparing grant applications to present to a committee.

The Grant Application Form has been reviewed and amended to streamline applications. The website has been updated to provide information as to when the committee sits and what grants will be considered. The Gazette also includes many articles of when the Association has supported an event.

Plans for 2024-2025:

To work with the Governance committee to further strengthen the governance of the Benevolence and Grants Committee to ensure compliance with newly updated Charity Commission requirements.

To continue to build our library of useful websites and information to better inform and signpost those who apply for benevolence assistance.

During 2024 - 2025 the committee, in collaboration with the Branches, will work harder on the financial aspects of the Branch relationship. It is imperative that branches are supported; however, it must be equally acknowledged that previous ways of funding may be different in the future. At the same time, we will aim to provide the comradeship and support that is so valued by Association members

We will:

- continue to improve communications on the availability of benevolence support and grants
- look at the grants application process and funding opportunities
- continue to promote the Member Support Fund through the Branch Chairs and Secretaries, social media and The Gazette
- ensure that articles in The Gazette and social media posts mention our support.
- look at ways with the branches to help them manage their finances

Maj (Retd) D Radford

Maj (Retd) T Buckingham ARRC

Heritage Committee report

This year has seen the recruitment of Brig (Retd) David McArther as a trustee. David's interest is Heritage, and he accepted the post of Chair of Heritage. To ensure a thorough and seamless handover I will collaborate with him this coming year.

The Curator along with the Association Manager, have been conducting an audit of the Association chattels. Historically when units closed their Officers Messes returned their chattels to the Headquarters, over time these have been handed to the Association. Much of the collection was of Heritage importance and some not so. Items of Heritage importance have become the Heritage Collection. This collection has now been catalogued, valued, restored (where needed), restored and insured and the catalogue can be viewed online by members. Oral history work continues as an enduring archive for current and future researchers.

Problems and Actions Taken:

A chair has been recruited and we must now recruit suitably interested members to form a sub-committee; this does not need to be trustees nor members of the Association. Those found to be willing can be co-opted as informal members.

Chattel Items not of Heritage importance are to be disposed by one of three methods:

- Sale to members (profit to the Association)
- Auction by lots (profit to the Association)
- Donation: some items have no value/are severely damaged/in pieces. A local collage has a department of conservation and restoration – the department would be grateful for the donation of items that the students could develop/hone their restoration skills.

There are valuable Heritage items e.g. brooches, one valued and insured at £49K. Revaluation and thus updating of insurance need to be carried out.

Plans for 2024-2025:

We will:

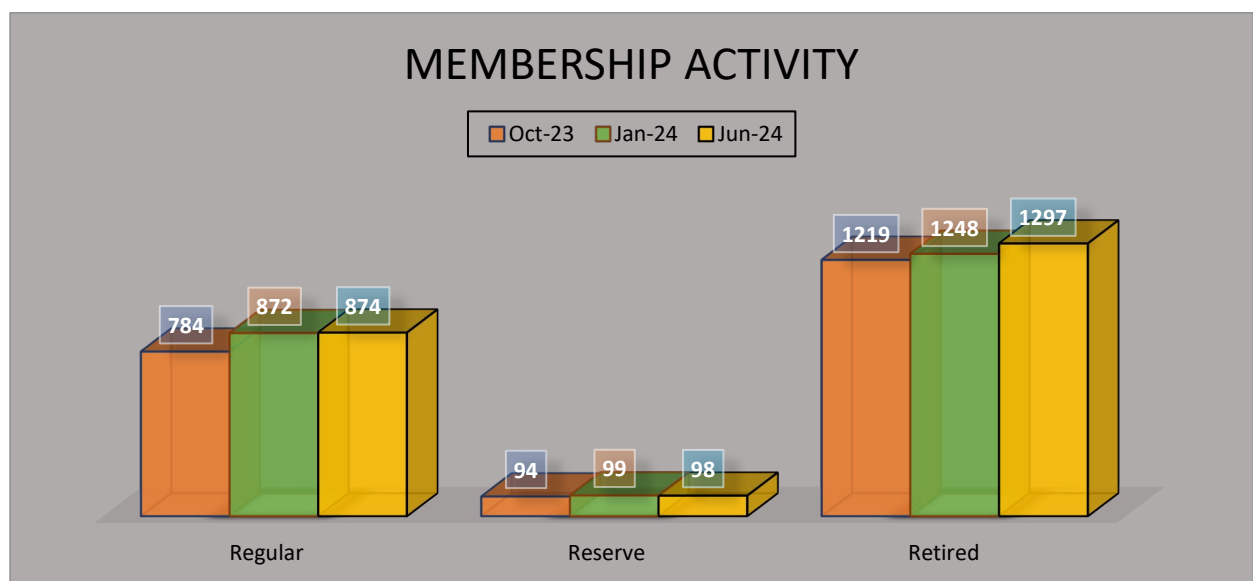
- Recruit a full sub-committee.
- Complete the disposal of Chattels not in the Heritage Collection.
- Review valuation of items in the Heritage Collection and review insurance.

It is understood that Heritage items should not be stored out of sight; they should be seen and stimulate interest/research. To this end it is intended to develop relationships with outside organisations and aid the interest in military nursing history.

Col (Retd) J Quinn OStJ
Brig (Retd) D McArthur MBE

Membership Committee Report

During this reporting year membership has seen a slight increase in its membership numbers. During a time of financial turbulence it remains positive to see that ex QARANC personnel want to join the Association.



The Branches continue to thrive and their social activities are shared across social media and The Gazette. A third of the Branches now have their own Facebook pages and use this as a platform to keep in touch with Branch members and to 'share' other news from other sites such

as the RBL, SSAFA, Not Forgotten Association to name just a few.



QARANC Corps Day – 75th Anniversary

With the support of the Grants Committee there have been collaborative events for all members to attend. Corps Day and the Annual Reunion Lunch this year were well attended and exceed previous year numbers. Eight friends who met exactly 40 years ago while doing their nurse training at Aldershot came together to celebrate their anniversary at the Reunion Lunch. The lunch saw the nursing generations come together with a good representation from the military student nurses studying at Birmingham City University.



Association Reunion April 2024

To celebrate the QARANC 75th Anniversary an evening at Hampton Court Palace was

attended by over 200 members of the Association

With 'friendship' at the forefront several Branches are now reaching out more to those members who are unable to attend events or use social media. Home visits are arranged, coffee mornings are organised in various locations to allow members to attend an event. It's the dedication of the chairs and secretaries that makes this happen and we are very grateful for their time and support.



The Scottish Branch has had great success with the launch of the QARANC Association Big Bobble Hat and have raised funds for both their Branch and the Association. [QARANC – Big Bobble Hats Ltd](#)

Remembrance and marching at the Cenotaph always brings our members together. In November 2023 there was a good representation from recently retired members who were marching for the first time. There was time for reflection for both serving and retired members at the Field of Remembrance at Westminster Abbey.



Cenotaph November 2023

Serving members are encouraged and welcomed to join in with local Branches. They have attended some events held such as:

- A Christmas meal combining the Midlands Branch with students from Birmingham City University and the Royal Centre for Defence Medicine (RCDM)
- A Quiz Night held by the Catterick Branch and Joint Hospital Group (North)
- Joint Hospital Group (South) welcomed the South Down's Branch to their Corps Day at Netley Abbey

- A Remembrance event at the National Memorial Arboretum for the Midlands Branch and local serving units.
- Christmas at Aldershot Golf Club was a merry achievement for the Aldershot Branch who extended a warm welcome to the Vice Chair of the Association, members of the Southdown's Branch and local serving units in the Aldershot area.

Serving soldiers events in the past year have seen significant financial support from the Grants Committee for the following:

- Joints Hospital Group North, South, and South East all had support to offset costs for an Christmas Party.
 - The Defence Medical Rehabilitation Centre held a very successful Cultural Day.
 - Joint Hospital Group (North) held an event help improve day-to-day experiences, promote a more inclusive environment, and empower people to drive change where it is needed.
- Branch Corps Day Services were held in many locations.

Branch events this year have seen the following take place:

- The Midland Branch held a family Picnic in the Park. Despite the lack of sun in July 2023 a good time was had by all those who braved the rain to have a picnic.
- Afternoon Tea at Usk Castle was well attended by members of the Welsh Branch.
- Jurassic Coast combined their AGM with a Christmas themed bring and buy. Zoom meetings were held to bring members together and a Christmas quiz was a roaring success.
- Newcastle Branch enjoyed the great outdoors with their City walks, taking in the sights of Newcastle University and St James Park. They joined with the RAMC Association and held a fabulous Christmas Meal at the Britannia Hotel.
- Northern Ireland attended a spectacular event at Hillsborough Castle for QARANC 75th celebrations and the Kings Official Birthday.
- The Scottish Branch have had a busy year arranging numerous coffee mornings in various locations across Scotland. It was the first time since Corps Day in 2019 that they were back in Inverness to meet up with members.



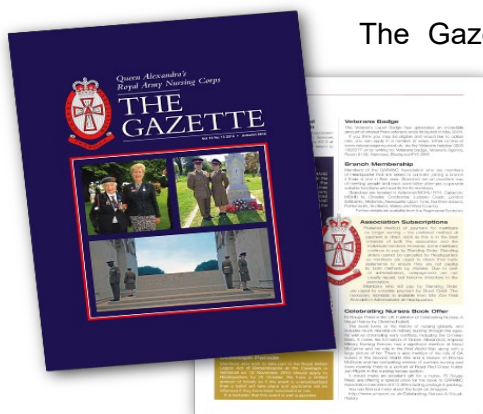
Midland Branch Picnic in the Park

Branch Chairs and Secretaries. We remain immensely grateful to the Branches and their committees for the work they do to maintain contact between past and present members of the QARANC, foster mutual friendship between them and arrange social gatherings;



Regular meetings and updates between the Chair, Vice Chair and the Office team with the Branch Chairs and Secretaries continue to be a strong focus and provide opportunities for updates and sharing ideas as well as provoking discussion on what we do well or good do better.

Branch Chairs and Secretaries meeting



The Gazette has successfully been placed on line and past editions are now available on line at [The QARANC Association](http://TheQARANCAssociation.com).

Problems and Action Taken

There has been no Chair of the membership committee for a considerable period during this reporting period. This has now been addressed by appointing a Chair to lead on Membership, a committee though still needs to be established to support the Chair.

Whilst Branches put on many events for their respective members they do continue to be supported by only a few Branch members. A great deal of work goes into arranging events, for them to be poorly supported or cancelled. At local Branch level this is being handled as best it can. Branches now also offer up events for other Branches to attend so widening the networking between Branches and Association members.

Key appointments within the Branch committee continues to be an issue. Some Branch chairs have been in post over 6 years, in some cases over 10 years. Whilst wanting to resign from a position should be straightforward, without a replacement it becomes problematic. To date

there has been limited opportunity to address this; however a review of the Branch Handbook may see an opportunity to stipulate how long positions can be held for.

Costs of membership increased in 2022, with the costs of living increase, the Association has also seen an impact on costs that may require an increase in membership costs. A survey in late 2024 will be carried out to identify what if anything membership costs from 2026 will be set at. This will also need to include consideration of The Gazette costs and financial support currently afforded to Branches with their Annual Top Ups. Any decisions made will need to be carefully balanced to ensure that the Association continues to have a strong membership community. We would not wish to see a loss in our membership.

The Gazette has come a long way in its improvements over the past few years and it is now on line and can be accessed via the QARANC Association webpage. There is significant work needed to reduce the number of hard copies sent out to members. This will have a positive effect on the environment and also reduces costs associated with the number of copies produced and posted out. In addition to this better accessibility for our members who may require visual or audio improvements must be looked at.

Plans for 2024-2025:

- To stand up a membership committee.
- To survey all Association members on what membership means to them, what are their expectations, what would they be prepared to pay to be a member.
- To exploit more opportunities to encourage serving members who have recently left the service to join the Association.
- To work in collaboration with Branches to identify how to encourage members to engage.
- To rewrite the Branch Handbook and introduce a Branch Code of Conduct.
- The Gazette to be more accessible to visually impaired or those with hearing problems.

Maj (Retd) T Buckingham ARRC
Mrs Alison Roberts

The 2024 QARANC Association Medal was awarded to Lt Col (Retd) Sheila Jones

Sheila has been Secretary of the Scottish Branch since October 2018, a key committee appointment on which the success of the Branch depends. The role requires great attention to detail, excellent communication skills as well as a real affinity with people, qualities which Sheila has in spades.

Sheila is the first point of contact for Branch members; she is always on the front foot, contacting new members, usually within 24 hours, to provide them with all the information they need, as well as seeking their agreement to be put in contact with other members in their local area. As a result many of our members have re-established friendships from previous times and made new ones. She has developed good relationships with HQ staff, maintaining regular, if not frequent contact, updating membership details, ensuring the Branch webpage remains accurate or seeking answers to questions that have been posed to the Branch from other parties.



Whilst Sheila enjoys contact with all our members she does have a great affinity with our more senior ones, checking on them regularly and always offering a seat in her car to any who need or wish it, to ensure they can continue to join in Branch activities, especially those that are a bit further afield. This affords her an excellent opportunity to hear about their experiences both whilst in uniform and since. She is committed to ensuring that this information is not lost and as

well as alerting the Oral History team, she has also contacted the Gazette Editor to suggesting articles to highlight their back story to the wider readership. After assuming her role as Secretary Sheila immediately requested that she be responsible for drafting any obituaries, her focus and commitment in producing a fitting tribute to our remarkable members is something of which she can be justifiably proud.

What is little known about Sheila is that she also possesses outstanding detective skills! Not something that immediately springs to mind as a requirement for the role of Secretary! However, last summer we were having difficulty contacting one of our more senior members who lives in rural Perthshire. Sheila contacted other members in her local area to ask if they had heard from her, as well as HQ to check that we did indeed have the correct details. Having exhausted all avenues with no success, Sheila then decided that she would drive north to track her down, which she did by speaking to staff in the cafes and shops she was known to frequent, who in turn contacted neighbours and eventually our lost member, who then made contact with Sheila. There was a simple explanation, but the experience allowed us to establish more reliable communication methods going forward and demonstrates that she is always willing to go the extra mile on behalf of our members.

Sheila demonstrates care, compassion and when appropriate, great good humour in her dealings with our members and HQ. She is calm, efficient and always on the ball in ensuring that all Branch information is accurate and up to date. In short, Sheila goes above and beyond what is expected of a Branch Secretary.

Queen Alexandra's Royal Army Nursing Corps Association
Trustees' Annual Report

Financial Statements
30 June 2024

Achievements and performance

The trustees consider the financial performance by the charity during the period to have been satisfactory.

Since there is an increase in age and potentially need, and a reduction in the number of donors and beneficiaries, the trustees routinely invest the excess income over costs to provide adequate funds for the future. There is a Financial Reserves Policy.

Financial Review

Total income for the year amounted to £137,843 which came from donations and funding from ex and serving soldiers and offices, along with investment income of £165,255. Expenditure amounted to £308,425, which in excess of external income, however this was primarily due to the donation of £100,000 to the Army Medical Museum. However the value of investments held increased by £452,358, leading to an overall increase in funds of £452,358 for the year. At the year end, the total funds held by the charity amount to £5,412,284.

Trustees' Responsibilities Statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 23 October 2024 and signed on behalf of the Board Of Trustees by:

Paul Jackson (signature on original copy)

Col P Jackson KHN QARANC
President

JD Quinn (signature on original copy)

Col (Retd) J Quinn OStJ
Chair of the Board of Trustees

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2024

Opinion

We have audited the financial statements of Queen Alexandra's Royal Army Nursing Corps Association (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Independent Auditor's Report to the Members of Queen Alexandra's Royal
Army Nursing Corps Association** *(continued)*

Year ended 30 June 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably. Firstly the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charity legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of charity legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as we any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**These accounts have NOT yet been signed by the auditor.
The name and address of the auditor
has therefore been suppressed.**

DRAFT ACCOUNTS

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	3	216,835	216,835	152,382
Investment income	4	216,739	216,739	196,649
Total income		<u>433,574</u>	<u>433,574</u>	<u>349,031</u>
Expenditure				
Expenditure on charitable activities	5,6	362,221	362,221	345,231
Total expenditure		<u>362,221</u>	<u>362,221</u>	<u>345,231</u>
Net gains/(losses) on investments	9	252,426	252,426	(283,193)
Net income/(expenditure) and net movement in funds		<u>323,779</u>	<u>323,779</u>	<u>(279,393)</u>
Reconciliation of funds				
Total funds brought forward		5,612,712	5,612,712	5,892,105
Total funds carried forward		<u>5,936,491</u>	<u>5,936,491</u>	<u>5,612,712</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	5,914	5,921
Heritage assets	15	318,772	318,772
Investments	16	5,295,425	4,998,344
		<u>5,620,111</u>	<u>5,323,037</u>
Current assets			
Debtors	17	48,326	47,481
Cash at bank and in hand		381,071	270,164
		<u>429,397</u>	<u>317,645</u>
Creditors: amounts falling due within one year	18	<u>113,017</u>	<u>27,970</u>
Net current assets		<u>316,380</u>	<u>289,675</u>
Total assets less current liabilities		<u>5,936,491</u>	<u>5,612,712</u>
Funds of the charity			
Unrestricted funds		5,936,491	5,612,712
Total charity funds	19	<u>5,936,491</u>	<u>5,612,712</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2024, and are signed on behalf of the board by:

Paul Jackson (signature on original copy)

Col P M Jackson KHN QARANC
President

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2024

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2024

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings -	20% reducing balances
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The charity holds chattels which are shown at a valuation level. These assets were revalued during the year by professional valuers

- 20% reducing balance

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2024

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Regimental Headquarters, Army Medical Services Headquarters, Robertson House, Slim Road, Camberley, GU15 4NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Small Donations individually less than £1,000	3,874	3,874	3,613	3,613
Membership subscriptions as donations	144,231	144,231	134,610	134,610
Legacies				
Joan Pease	11,652	11,652	—	—
E Laird	3,078	3,078	—	—
S Nelson	40,500	40,500	—	—
E White	3,000	3,000	—	—
V Joy	10,000	10,000	—	—
Mary Whitehead	—	—	10,159	10,159
R Keating	—	—	2,000	2,000
Hilland McNulty	—	—	1,000	1,000
Mary Bloy	—	—	1,000	1,000
Legacies under £1,000	500	500	—	—
	<u>216,835</u>	<u>216,835</u>	<u>152,382</u>	<u>152,382</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from other investments	209,563	209,563	194,046	194,046
Bank interest receivable	7,176	7,176	2,603	2,603
	<u>216,739</u>	<u>216,739</u>	<u>196,649</u>	<u>196,649</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2024

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activity	291,127	291,127	280,707	280,707
Support costs	71,094	71,094	64,524	64,524
	<u>362,221</u>	<u>362,221</u>	<u>345,231</u>	<u>345,231</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activity	78,342	212,785	66,738	357,865	340,779
Governance costs	—	—	4,356	4,356	4,452
	<u>78,342</u>	<u>212,785</u>	<u>71,094</u>	<u>362,221</u>	<u>345,231</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Premises	27,451	27,451	—
Communications and IT	4,710	4,710	—
Finance costs	2,095	2,095	—
Governance costs	4,356	4,356	—
Professional fees	31,003	31,003	—
Depreciation	1,479	1,479	—
	<u>71,094</u>	<u>71,094</u>	<u>—</u>

8. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Grants to army personnel and institutions	149,676	127,353
Grants to individuals		
Benevolence for members of the QARANC	63,109	86,168
Total grants	<u>212,785</u>	<u>213,521</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2024

9. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on other investment assets	<u>252,426</u>	<u>252,426</u>	<u>(283,193)</u>	<u>(283,193)</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,479</u>	<u>1,480</u>

11. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>4,356</u>	<u>4,452</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>48,834</u>	<u>35,514</u>

The average head count of employees during the year was 2 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2023	19,862	19,862
Additions	1,472	1,472
At 30 June 2024	<u>21,334</u>	<u>21,334</u>
Depreciation		
At 1 July 2023	13,941	13,941
Charge for the year	1,479	1,479
At 30 June 2024	<u>15,420</u>	<u>15,420</u>
Carrying amount		
At 30 June 2024	<u>5,914</u>	<u>5,914</u>
At 30 June 2023	<u>5,921</u>	<u>5,921</u>

15. Heritage assets

The charity holds various items of historic and cultural importance spanning the existence of the charity and corps. These include furniture, paintings medals and silverware. The charity holds these items for safekeeping and for cultural purposes.

	Heritage Assets £
Cost or valuation	
At 1 July 2023 and 30 June 2024	<u>318,772</u>
Accumulated depreciation	
At 1 July 2023 and 30 June 2024	<u>–</u>
Carrying amount	
At 30 June 2024	<u>318,772</u>
At 30 June 2023	<u>318,772</u>

All assets are held on a valuation basis.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

16. Investments

	Other investments £
Cost or valuation	
At 1 July 2023	4,998,344
Additions	44,655
Fair value movements	252,426
At 30 June 2024	5,295,425
Impairment	
At 1 July 2023 and 30 June 2024	—
Carrying amount	
At 30 June 2024	5,295,425
At 30 June 2023	4,998,344

All investments shown above are held at valuation.

17. Debtors

	2024 £	2023 £
Prepayments and accrued income	48,326	47,481

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	113,017	27,970

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023 £	Income £	Expenditure £	Gains and losses £	At 30 June 2024 £
General funds	5,612,712	433,574	(362,221)	252,426	5,936,491

	At 1 July 2022 £	Income £	Expenditure £	Gains and losses £	At 30 June 2023 £
General funds	5,892,105	349,031	(345,231)	(283,193)	5,612,712

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,914	5,914
Heritage assets	318,772	318,772
Investments	5,295,425	5,295,425
Current assets	429,397	429,397
Creditors less than 1 year	(113,017)	(113,017)
Net assets	5,936,491	5,936,491

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,921	5,921
Heritage assets	318,772	318,772
Investments	4,998,344	4,998,344
Current assets	317,645	317,645
Creditors less than 1 year	(27,970)	(27,970)
Net assets	5,612,712	5,612,712

Accounts



**QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS
ASSOCIATION**

Charitable Incorporated Organisation (Foundation Model)
1163821

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2023

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Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2023

Charity Information:

The legal name of the charity is Queen Alexandra's Royal Army Nursing Corps Association. The charity is a Charitable Incorporated Organisation (Foundation Model). Charity Number 1163821, the successor to Charity Number 270278. The charity is registered in England and Wales.

Patron: HRH The Duchess of Edinburgh GCVO GCStJ CD

President: Colonel P Jackson KHN QARANC

Ex Officio Trustees: Colonel C Kefford OBE
Colonel K Davies DL MBE RRC CStJ TD
WO1 D Hamilton

Chair of the Board: Colonel (Retd) J Quinn OStJ

Trustees: Lieutenant Colonel (Retd) M J Bate ARRC
Lieutenant Colonel J Cooke
Lieutenant Colonel Alison Cripps
Lieutenant Colonel (Retd) D Fletcher MBE MStJ
Lieutenant Colonel J Kelly
Major (Retd) A Lakeman-Ford
Major (Retd) D Radford
E Keenan
S/Sgt C Brunton (retired June 2023)
S/Sgt Chloe Marie Brahmbhatt (from June 2023)
S/Sgt Sebastian Mwaura (from April 2023)
Sgt R Dicks
Corporal H Gray (retired April 2023)
E Heney

Association	Sue McAteer	General Secretary
Personnel:	Emma Boyd	Office Manager
	Major (Retd) Tracey Buckingham ARRC	Office Administrator
	Alison Roberts	Administration Officer
	Steve Bax	Editor: The Gazette

Registered Address: QARANC Regimental Headquarters
Robertson House
Slim Road
Camberley
Surrey GU15 4NP

Email: manager@qarancassociation.org.uk

Auditor: TTCA Ltd
Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire GU14 7L

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report (*continued*)

Year ended 30 June 2023

Introduction by the President

Colonel Paul Jackson KHN QARANC



There has been a lot of activity since the last years report. Colonel Alison Farmer has handed the President of the QARANC Association responsibility over to me which has been a steep learning curve for myself, but with a good handover and support and guidance of the Chair and Trustees it has been a smooth transition.

In the last annual report Colonel Alison Farmer updated you on Project VICTORIA (next steps) looking at whether each Corps would remain as independent Sovereign Corps or be amalgamated. This should have been completed by now but unavoidably external factors have delayed the original timeline and we cannot publicly announce the decision. I can reassure you that work is ongoing to make sure whatever the outcome the Association will endure. As soon as we can disclose the decision we will. We will keep you up to date with any progress through our other outlets.

One of the major events this year was the Coronation of King Charles III where 27 QAs and Colonel Kefford were involved in the parade where they conducted themselves magnificently as I am sure you saw on television. This alongside events celebrating the 100th Anniversary of the male nurse, the Countess of Wessex Cup and Corps Day to name a few have kept the Association busy and pivotal in the success of those events.

The Association welcomes Maj (Retd) Tracey Buckingham as the Office Administrator and thanks Emma Boyd for her hard work during her tenure. The Office teams support has been excellent and their rapid response to issues has been excellent and benefited us all at some point or other.

As you can see from the report the Chair and trustees have done an excellent job this year of supporting our members, whether serving or retired, and as the cost of living crises sees no end in sight this has been critically important over the last 12 months. It is worth mentioning all the hard selfless work that the Branches do. They keep us all informed of what is going on in their regions with our members and are usually the ones who highlight those in need which is very welcome. Without this support from the Trustees and Branch Members we could not do what we do so well.

We are always looking to bring in new trustees and when required and with that we welcome 2 new trustees to the Association SSgts Sebastian Mwaura and Chloe Brahmhatt which is great to see and they will strengthen the team even further providing a fresh perspective for us all.

It was so good to see so many of the Trustees, Branch members and Association members at the Reunion lunch in June at the Victory Service Club especially the Student Nurses from BCU in attendance. Everyone seemed to have an excellent time at this well attended event.

2024 will be the QARANCs 75th Year which will be celebrated by us all and there are several events planned I am specifically looking forward to next year's 75th Anniversary Reunion lunch at The Grand Hotel, Birmingham and hope to see as many of you as possible there.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

After an exceptionally busy year with another stand out performance by the Chair and Board of Trustees, providing the highest level of support to our Serving and veteran members we have come to expect, the Association continues to make a difference.

Overview by the Chair of the Board

Colonel (Retd) JD Quinn OstJ



I thank Lt Col (Retd) Merrill Bate for this excellent summarization of the last year. It must be said that the resilience of the charity has been tested, staffing problems, financial uncertainty and future planning have all been taken in stride. This not only indicates resilience but credibel business continuity.

The Board of Trustees have performed very well and maintained that said business continuity during the central staffing problems; I do thank those who have happily taken on the extra burden of duties during this time.

We are seeing the effects of the cost of living crisis through beneloence cases and take the obvious view that a mutli charity approach is the way forward to providing relief of need. We expect a further rise in referred cases in 2023-2024.

Since the pandemic I have seen the Branches go from strenght to strength, the support they provide to members within their spheres cannot go unrecognised or praised. I am aware of situations where members visit the sick/lonely in their own homes bringing profound relief and extending the hand of friendship.

I commend this Annual Report to you all and do feel the charity is in a strong position as we move forward.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

The Trustees Report

The Association

The Queen Alexandra's Royal Army Nursing Corps (QARANC) Association (hereafter referred to as The Association) is a registered Charitable Incorporated Organisation (CIO). The core function of the Board of Trustees is to fulfil its legal, regulatory, ethical and functional responsibilities in a transparent manner complying with the 2011 Charity Act, Charity Commission guidelines, The Charity Governance Code (2020) and the Governing Document.

The trustees are responsible for preparing the trustees report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

The annual report and audited financial statements for the year ending 30 June 2023 are published in compliance with our duty to report on the ways in which we have fulfilled our responsibilities and obligations relating to our overarching duty to promote efficiency of the Army by:

- Maintaining contact between past and present members of the QARANC (the Corps), fostering mutual friendship between them and providing for social gatherings;

- Fostering Esprit de Corps, comradeship and welfare of the Corps and preserving its traditions;

- Providing relief either generally or individually to members of the Association or past and present members of the Corps and their dependents who are in need, hardship and distress.

The Board has a responsibility to ensure the Association:

- Provides practical friendship to its members both serving and retired, irrespective of time served;

- Maintains and supports the ethos and traditions of the Corps and assists in raising the Corps profile.

As Trustees we acknowledge that we have overall responsibility for ensuring that the Association as a CIO has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve our objectives, and can only provide reasonable and not absolute assurance.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

The Board of Trustees - Governance

In all aspects of our work the Board, sub-committees and the Association Office use the Charity Governance Code to ensure high standards of governance are applied to all aspects of our work.

Organisational Purpose: The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Leadership: The Board commissioned the National Council for Voluntary Organisations (NCVO) to undertake an organisational effectiveness review during 2021. This review built on the 2019 review and along with the Confederation of Service Charities (COBSEO) governance self-assessment tool ensures that the Board provides strategic leadership in line with the charity's aims and values.

Integrity: The Board is aware of the importance of the public's confidence and trust in charities, in 2019 we introduced a new process for selecting and appointing trustees, all trustees are provided with extensive induction materials which in conjunction with a package of resources ensure that they and existing trustees can undertake their duties effectively. Newly appointed committee chairs are provided with a mentor. In addition to individual development the Board and the Association Office staff attend a development day every October.

Decision-making, risk and control: The Board, and its committees, makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

Our risk management process encompasses broad organisational risks and those of the committees. The risk register is reviewed at every Board meeting.

The Finance and General Purposes committee has extended its functions to include any day-to-day matters not within the province of other Committees, such as matters related to the employment of Association staff.

Board effectiveness: To enable the Board to work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions all trustees complete a Skills Audit as part of their selection process. The results of the collective Board skills audit inform recruitment and selection processes and identify gaps which we require assistance with.

All trustees have an annual Performance Review discussion with the Chair. In addition, the Chair and Vice Chair are available to provide advice and guidance to all trustees.

Equality, Diversity & Inclusion (EDI): The Board's approach to EDI supports its effectiveness, leadership and decision-making. Board membership is representative of QARANC Regular and Reservist serving personnel and Veterans. All trustees and Association staff are encouraged to have a voice and express their views.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Openness and accountability: The Board leads the organisation in being transparent and accountable. All trustees are members of an Association Branch or the HQ Roll. All committees and the Board provide meeting minutes / action and decision logs which are kept as statutory records.

The Association is open about its work and respects the privacy of those applying for and receiving benevolence (page 11 provides more information). We produce an Annual Report which is both a legal requirement and an opportunity explain what we do to further QA comradeship and look after the welfare of all QAs, whether they are members of the Association, serving Regular and Reserve QAs or ex-members of the QARANC and its predecessor organisations.

Composition of the Board in 2022-2023 is detailed on page 3 of this report.

The Board has met 4 times during the year. We have not cancelled a meeting because it was not 'quorate.' All committee and 3 Board meetings took place via Zoom. The 2022 AGM and a Board development day were held as face-to-face events.

The Charity Commissions withdrew its pandemic AGM dispensations e.g., being able to conduct virtual Board meetings and AGMs where necessary, on 21 June 2022. Our governing document allows for virtual meetings and formal business to be conducted online or by telephone and as a result unless required all meetings with the exception of the AGM will continue to be conducted virtually. This arrangement allows trustees who are Regular and Reservist Service personnel to attend meetings.

The Sub-Committees meet as required but no less than quarterly to achieve their objectives.

All Trustees are required to attend at least one Benevolence and Grants meeting a year.

We want to provide a comprehensive report on the health of the organisation and share how we have used the Covid-19 pandemic to focus our attention on finding new ways to meet the friendship and benevolence needs of members of the Association and those who do serve and have served in the QARANC.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Committee Reports

Governance Committee Report

All charities are highly reliant on good governance for their continued existence. We are a small charity with all trustees undertaking their roles as volunteers. Trustees who are serving Regular and Reservist personnel balance their trustee responsibilities with delivering high quality, adaptable and dedicated nursing care wherever the Army needs it. We know that our mission to run the charity with solid governance, a responsible board and passion for what we do means that we can respond appropriately to issues such as the Covid-19 pandemic, the cost-of-living crisis and other Political, Environmental, Social and Technological challenges.

We are a small charity with all work to maintain the operating rhythm undertaken by trustees and a small office team and sometimes our aspirations to innovate and develop new business processes must be put on hold until there is time to understand what changes are required, who needs to be involved in the change, whether the aspiration is going to improve efficiency and effectiveness and the person leading the change has the time to commit. Avoiding change for the sake of change is important.

During the 2022-2023 reporting year the Charity had to adapt its plans to work on the work strands identified in the 2021 NCVO Organisational Review and other plans which we referred to in the 2021-2022 Annual Report. This decision was not taken lightly, several issues informed our decision:

Absence of the Chair of Governance on compassionate leave for 6 months.

Staff sickness and the unexpected resignation of the Office Manager with the role gapped until July 2023.

Project Victoria.

We incorporated a development event into our 2022 AGM for all trustees and the office team. The event helped us to promote team working across trustees and the Association office; welcome new trustees and maximise opportunities to build open, inclusive, connected team working. The development day provided an opportunity for all trustees and the office staff to have a voice and shape what needed to be achieved and how it related to our responsibilities and obligations as a charity.

We have taken note and action as appropriate of the changes in the Charities Act 2022¹.

¹ <https://www.gov.uk/guidance/charities-act-2022-guidance-for-charities>

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Plans:

- In February 2024 we will undertake the COBSEO Governance Practices Self-Reporting Tool. This tool enables us to assess our governance status and identify any areas for improvement. We will share the completed assessment with the COBSEO Governance Support Team.
- We will take note of the decision of Project Victoria and redefine our operating plans accordingly.
- Continue to take responsibility to ensure that across all functions of the charity the governance standards set out in the Charity Governance Code are met.
- Work with the Association's office team to ensure that we continue to fulfil our minimum expectations under the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018.

Finance and General Purposes Committee Report

With the implications of the Covid-19 pandemic continuing to have impact on financial markets and robust global economic recovery remaining dim the committee has been aware of the impact on the charity's investments. Our investments provide income which allow us to deliver our responsibilities and obligations as a charity. These responsibilities include providing Grants to support our Branches and QARANC personnel serving in Regular and Reservist Units and providing Benevolence and Maintenance Grants. Benevolence is an important function of the Charity providing financial assistance to purchase specific goods, services, or facilities for serving and retired members of the Corps, or their dependents, who are in need.

There has been a reduction in our investment portfolio during FY 2022-2023. The fall in financial markets is due primarily to geo-political tensions arising from Russia's invasion of Ukraine and the impact of the subsequent range of sanctions, regulations and other measures. Despite this situation the committee has assured the Board that the BlackRock Armed Forces Charities Growth and Income Fund remains a safe haven for the charity's funds. A trustee attends the 6 monthly AFCGIF meetings to provide information that allows the committee to monitor and understand the financial health and resilience of the Fund.

Our response to requests for Grants from Branches and Regular and Reserve Units continues to be considered and timely.

We have reviewed all allowances and the salaries for Association staff and have committed to support work-related and objective based professional development of employees.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Benevolence Committee Report

The benevolence requests show evidence of the impact of the cost of living crisis. As well as the customary approaches from The Officers Association, The Royal British Legion and Soldiers Sailors and Air Force Association we also receive applications in the case of serving personnel from Unit Welfare Officers. We provided financial support to several beneficiaries with Maintenance Grants.

The flowers and birthday cards to all members on reaching the age of 80 and thereafter are much appreciated as are the flowers sent to bereaved members.

Grants have provided support to:

- Branches for events that foster mutual friendship.
- An event to commemorate 100 years of male nursing. The event was attended our President HRH The Duchess of Edinburgh and by serving and retired Army Nurses who are members of their respective Associations, QARANC or RAMC.
- Serving personnel and Units for several events and initiatives including Adventure Training, Decompression Support, an International Celebration Day, Regimental/Family Days, graduation events and Continuing Professional Development days.
- Cover the academic costs of a Retired QA PhD student researching the 'autograph' books of nurses in WW1 and exploring what they tell us about nurse-patient relationships.
- The Army Medical Services Sports Union (AMSSU) to support those in our Corps representing the AMS at Army level.
- The Central Engagement Team (Recruiting) in attracting new recruits.
- The provision of Welfare Support Packages to personnel serving in remote or austere places; providing some homely comforts whilst away.
- Provide a Commemorative Coin for the marching contingency of QARANC personnel who took part in the King Charles III Coronation Parade.

Impact:

We have greatly benefited from the knowledge and experience of 2 trustees who work for Help for Heroes. Their advice and guidance help define the support we give many of our beneficiaries.

Our approach to benevolence is characterised by commitment, compassion and empathy. We liaise closely with the case worker agencies, using our knowledge and experience as nurses to ask questions that we hope will provide applicants with appropriate help and support.

As an Association we pride ourselves on our inclusive approach to benevolence. This is not just about providing financial assistance it is about extending the hand of friendship, support and being well meaning. Our support for the bereaved includes sending letters of condolence and providing the Corps funeral drape, sending funeral flowers, assisting with circulating funeral details and providing aftercare support where needed.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

There are many other examples of the impact of our approach to benevolence, grants and support for the bereaved which we cannot mention because we wish to preserve people's privacy.

Problems and Actions Taken:

The level of information required to inform complex benevolence applications is not always received from caseworkers necessitating a delay in responding in the ways the committee would wish. These meetings provide the opportunity to discuss the more complex cases and ensure that our decisions are informed through collaboration and draw on our collective knowledge and experience.

Plans:

During 2023-2024 the committee, in collaboration with the Branches, will work on the financial aspects of the Branch relationship. We want to ensure that Branches are financially supported to enable them to provide the comradeship and support that is so valued by their members

We will:

- continue to improve communications on the availability of benevolence support and grants.
- promote the Member Support Fund through the Branch Chairs and Secretaries, social media and The Gazette.
- ensure that articles in The Gazette and social media posts mention our support.

Membership and Media (M&M) Committee Report

During this reporting year the M&M committee has promoted the benefits of joining and the work of the Association at Continuing Professional Development and other events for Regular and Reserve personnel. We have also used the website, social media platforms and Association literature to highlight Association activities, and the fantastic work the Association and its members are doing (which is often behind the scenes).

Branches have been encouraged to use social media to highlight meetings, get-togethers and foster and embrace the true meaning of the Association.

Association presentations are delivered to QARANC Student Nurses and Health Care Assistant courses. Despite the introduction over the last couple of years of new branding, website and social media sites there are still some misconceptions of what the Association does. Questions asked include:

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report (*continued*)

Year ended 30 June 2023

- Why should I join?
- What will the Association do for me?
- What will I get out of it?
- Is it for the retired members only?

This helpful feedback will be used by the committee to update the presentation; create a short video to demonstrate in a fast and fun way through pictures what activities the Association supports; utilise social media sites to include personal stories which we hope will support the push to 'sell the benefits' of joining the Association.

The Gazette received a refresh during the year. We are using less glossy, more recyclable paper which makes the printing process quicker and more economical. The introduction of relevant advertising brings in helpful income to offset publication and distribution costs. In Spring 2023 the 180th edition of the Gazette was distributed to members of the Association. It has a long and distinguished history and the Association intends to preserve all that is good about The Gazette whilst making it available online and introducing a 'letters to the editor' section. We know that our members appreciate the opportunity to read about what serving personnel and our Branches are doing and to hear about changes and developments in military nursing.

QARANC Association's Branches:

The Trustees are grateful to our network of Branches. Branch committees have provided support to their members throughout the year. They have arranged outings, face to face meetings and welcomed new members and visitors from other Branches. There have been seasonal get togethers, Branch led Corps Day services and many informal get togethers between Branch members.

Some examples of Branch events:

- The Jurassic Coast Branch visited Langham's Vineyard in Dorset; laid a wreath on Remembrance Sunday on the grave of Assistant Nurse Hook and held a Christmas Zoom meeting with a meal and quiz.
- The Millbank Branch enjoyed a tour of the Royal Hospital Chelsea and gathered at Chelsea Football Ground to celebrate Christmas.
- The Chester Branch held their 6th reunion event in Manchester with a Gala dinner and church service. Those attending also took the opportunity to visit local attractions. In November the Branch took part in the Remembrance service at Chester Cathedral.
- Two members of the Northern Ireland Branch attended a Not Forgotten Association summer party in the grounds of Baronscourt Estate.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2023

Meetings between the Association office team, the Chair and Vice-Chair of the charity and Branch Chairs and Secretaries present a valuable opportunity to share ideas and discuss any issues.

Branch membership remains good and the friendships and comradeship which developed during the Zoom meetings held during the Covid-19 pandemic remain strong. Branch annual reports show some difficulties in recruiting committee members, with many having served well over 5 years. The Association office team provides advice and support to all Branches

Financial review

Total income for the year amounted to £152,383 which came from donations, legacies and funding from ex and serving soldiers and officers, along with investment income of £196,649. Expenditure amounted to £345,231, in addition there was a decrease in investments holding of £283,193 leading to an overall decrease in funds of £279,393 for the year. At the year end, the total funds held by the charity amount to £5,612,712.

The trustees are satisfied with the level of reserves held.

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 19 October 2023 and signed on behalf of the board of trustees by:

Col P Jackson KHN QARANC
Trustee

Charity Secretary

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2023

Opinion

We have audited the financial statements of Queen Alexandra's Royal Army Nursing Corps Association (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably. Firstly the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charity legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We identified areas as those most likely to have such an effect: anti bribery and certain aspects of charity legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as we any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2023

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McManners ACA Bsc ACMI (Senior Statutory Auditor)

TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road, Farnborough
Hampshire
GU14 7LY

19 October 2023

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2023

		2023	2022
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	3	152,382	152,382
Investment income	4	196,649	196,649
Total income		349,031	349,031
Expenditure			
Expenditure on charitable activities	5,6	345,231	345,231
Total expenditure		345,231	345,231
Net losses on investments	9	(283,193)	(283,193)
Net expenditure and net movement in funds		(279,393)	(279,393)
Reconciliation of funds			
Total funds brought forward		5,892,105	5,892,105
Total funds carried forward		5,612,712	5,612,712

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 28 form part of these financial statements.

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	5,921	5,058
Heritage assets	15	318,772	316,717
Investments	16	4,998,344	5,246,025
		<u>5,323,037</u>	<u>5,567,800</u>
Current assets			
Debtors	17	47,481	52,124
Cash at bank and in hand		270,164	293,247
		<u>317,645</u>	<u>345,371</u>
Creditors: amounts falling due within one year	18	27,970	21,065
Net current assets		<u>289,675</u>	<u>324,306</u>
Total assets less current liabilities		<u>5,612,712</u>	<u>5,892,106</u>
Funds of the charity			
Unrestricted funds		5,612,712	5,892,105
Total charity funds	19	<u>5,612,712</u>	<u>5,892,105</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 October 2023, and are signed on behalf of the board by:

Col P Jackson KHN QARANC
Trustee

The notes on pages 20 to 28 form part of these financial statements.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2023

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2023

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings -	20% reducing balances
-----------------------	-----------------------

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2023

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Regimental Headquarters, Army Medical Services Headquarters, Robertson House, Slim Road, Camberley, GU15 4NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Small Donations individually less than £1,000	3,613	3,613	2,262	2,262
Membership subscriptions as donations	134,610	134,610	137,813	137,813
Legacies				
Blanche Ainsworth	–	–	58,345	58,345
Margaret Roberts	–	–	3,000	3,000
W Raw	–	–	2,951	2,951
Margaret McCombe	–	–	2,500	2,500
Mary Hennessy	–	–	2,500	2,500
John Knapton	–	–	2,000	2,000
Mary Whitehead	10,159	10,159	–	–
R Keating	2,000	2,000	–	–
Hilland McNulty	1,000	1,000	–	–
Mary Bloy	1,000	1,000	–	–
Legacies under £1,000	–	–	875	875
	<u>152,382</u>	<u>152,382</u>	<u>212,246</u>	<u>212,246</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from other investments	194,046	194,046	178,767	178,767
Bank interest receivable	2,603	2,603	367	367
	<u>196,649</u>	<u>196,649</u>	<u>179,134</u>	<u>179,134</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activity	280,707	280,707	361,574	361,573
Support costs	64,524	64,524	56,654	56,654
	<u>345,231</u>	<u>345,231</u>	<u>418,228</u>	<u>418,227</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activity	67,186	213,521	60,072	340,779	414,267
Governance costs	–	–	4,452	4,452	3,960
	<u>67,186</u>	<u>213,521</u>	<u>64,524</u>	<u>345,231</u>	<u>418,227</u>

7. Analysis of support costs

	Total 2023 £	Total 2022 £
Communications and IT	4,372	2,984
General office	3,845	7,215
Finance costs	1,415	1,752
Governance costs	4,452	3,960
Meeting and travel costs	16,435	13,737
Professional fees	32,525	25,742
Depreciation	1,480	1,264
	<u>64,524</u>	<u>56,654</u>

8. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Grants to army personnel and institutions	127,353	174,778
Grants to individuals		
Benevolence for members of the QARANC	86,168	108,759
Total grants	<u>213,521</u>	<u>283,537</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

9. Net losses on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on other investment assets	(283,193)	(283,193)	(478,155)	(478,155)

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	1,480	1,264

11. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	4,452	3,660

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	35,514	46,714

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year, meeting and travel costs amounting to £11,750 were reimbursed to the trustees.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

14. Tangible fixed assets

	Total £
Cost	
At 1 July 2022	17,519
Additions	2,343
At 30 June 2023	19,862
Depreciation	
At 1 July 2022	12,461
Charge for the year	1,480
At 30 June 2023	13,941
Carrying amount	
At 30 June 2023	5,921
At 30 June 2022	5,058

15. Heritage assets

The charity holds various items of historic and cultural importance spanning the existence of the charity and corps. These include furniture, paintings medals and silverware. The charity holds these items for safekeeping and for cultural purposes.

	Heritage asset £
Cost or valuation	
At 1 July 2022	316,717
Additions	2,055
At 30 June 2023	318,772
Accumulated depreciation	
At 1 July 2022 and 30 June 2023	-
Carrying amount	
At 30 June 2023	318,772
At 30 June 2022	316,717

All assets are held on a valuation basis. The assets were revalued in the year by various experts and are shown at 2/3rd's of the stated insurance valuation provided by them. This is considered by the trustees to be a fair recognition of the value of the items.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

Summary of transactions

	2023 £	2022 £	2021 £	2020 £	2019 £
Included in the statement of financial position					
Purchases	2,055	445	5,189	10,790	8,670
Total additions	<u>2,055</u>	<u>445</u>	<u>5,189</u>	<u>10,790</u>	<u>8,670</u>

16. Investments

	Other investment £
Cost or valuation	
At 1 July 2022	5,246,025
Additions	35,512
Fair value movements	(283,193)
At 30 June 2023	<u><u>4,998,344</u></u>
Impairment	
At 1 July 2022 and 30 June 2023	<u><u>–</u></u>
Carrying amount	
At 30 June 2023	<u><u>4,998,344</u></u>
At 30 June 2022	<u><u>5,246,025</u></u>

All investments shown above are held at valuation.

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u><u>47,481</u></u>	<u><u>52,124</u></u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u><u>27,970</u></u>	<u><u>21,065</u></u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2022 £	Income £	Expenditure £	Gains and losses £	At 30 June 2023 £
General funds	5,892,105	349,031	(345,231)	(283,193)	5,612,712

	At 1 July 2021 £	Income £	Expenditure £	Gains and losses £	At 30 June 2022 £
General funds	6,397,108	391,380	(418,228)	(478,155)	5,892,105

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,921	5,921
Heritage assets	318,772	318,772
Investments	4,998,344	4,998,344
Current assets	317,645	317,645
Creditors less than 1 year	(27,970)	(27,970)
Net assets	5,612,712	5,612,712

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,058	5,058
Heritage assets	316,717	316,717
Investments	5,246,025	5,246,025
Current assets	345,371	345,371
Creditors less than 1 year	(21,065)	(21,065)
Net assets	5,892,106	5,892,106

Accounts



QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS ASSOCIATION

Charitable Incorporated Organisation (Foundation Model)
1163821

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022



Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2022

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Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2022

Charity Information:

The legal name of the charity is Queen Alexandra's Royal Army Nursing Corps Association. The charity is a Charitable Incorporated Organisation (Foundation Model). Charity Number 1163821, the successor to Charity Number 270278. The charity is registered in England and Wales.

Patron: HRH The Countess of Wessex GCVO

President: Colonel AEB Farmer ARRC KHN

Ex Officio Trustees: Colonel C Kefford
Colonel K Davies DL MBE RRC CStJ TD
WO1 C Olive

Chair of the Board: Colonel (Retd) J Quinn OStJ

Trustees: Lieutenant Colonel (Retd) M J Bate ARRC
Lieutenant Colonel J Cooke
Lieutenant Colonel Alison Cripps (from October 2021)
Lieutenant Colonel (Retd) D Fletcher MBE
Lieutenant Colonel J Kelly
Lieutenant Colonel D Ritsperis (Retired July 2021)
Lieutenant Colonel (Retd) K Spires QVRM TD (Retired Oct 2021)
Major (Retd) A Lakeman-Ford
Major (Retd) D Radford (from May 2022)
E Keenan
Staff Sergeant C Brunton
Sgt R Dicks
Corporal H Gray
E Heney (from January 2022)

Association	Sue McAteer	General Secretary
Personnel:	Alison Roberts	Administration Officer
	Steve Bax	Editor: The Gazette
	Sarah Young	Office Manager (Resigned June 2022)

Registered Address: QARANC Regimental Headquarters
Robertson House
Slim Road
Camberley
Surrey GU15 4NP

Email: gensec@qarancassociation.org.uk

Auditor: TTCA Ltd
Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire GU14 7L

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Introduction by the President

Colonel Alison E B Farmer ARRC KHN



Once again, the previous 12 months have been a testing time with surges in pandemic spikes impacting the period the 2021 – 2022 Annual Report covers. The gradual return to the new 'normal' has enabled the Corps to return to several face-to-face events which brought much needed relief to meet and have direct contact which was so missed during the past 2 years for serving and veteran members. The reduced previous social restrictions also enabled us to collectively meet to celebrate and commemorate several

notable anniversaries within our Corps history.

The Association office team remains extremely proficient at their hybrid approach to work and react dynamically to act quickly to alert the Board of Trustees to specific benevolence and grants requirements.

The Board of Trustees remained centred on identifying and supporting serving and veteran QAs in times of need. This has been particularly poignant as there has been considerable financial worry for many with an increase cost of living which has escalated especially relating to gas and electricity, although related benevolence requests have not yet manifested.

The representation on the Board of Trustees from regular, reserve and veterans has increased throughout this year. It has been particularly pleasing to see more junior soldiers, including students, represented which ensures they have a voice directly into all discussions and decisions and the Board is central to the 'lived experience' across the age range and different cohorts of whom we serve and represent.

A compartmentalised Regimental Review (Project (Pj) VICTORIA) of the four Corps of the Army Medical Services (RAMC, RADC, RAVC and QARANC) took place in 2021 to decide whether each Corps would remain as an independent sovereign Corps or be amalgamated. This had potential to impact on the charitable management of QARANC Association funds, causing some concern. However, in February 2022, the Chief of the General Staff approved the Project VICTORIA Review recommendation of a strengthened AMS RHQ supporting the 4 AMS Corps. This retains the individual Corps status. As a result, there is no change to the current practices and policies relating to the QARANC Board of Trustees' management of the Association's funds. However, a Pj VICTORIA 'next steps' review has been directed to take place in Autumn 2022 with open consultation across each of the four AMS Corps to reach a final and endstate recommendation of the four Corps by 2023. It is too early to estimate what the outcome will be or the impact; if any, on the charity and its management.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Assurance of practices is at the forefront of the Trustees minds in all activity. Decision making is rigorous and open, with records maintained. For governance and transparency, the step was taken to commission an effectiveness review in the reporting period, and the Trustees collective deeper review and refresh of procedures during the Autumn 2021 development day was effective and will be repeated in future years to ensure we can continue to review and maintain best practice. As an example, starting work in year to prepare for the 2023 Governance Practices Self-Reporting Tool enables early self-assessment to assist with identifying where the Board's focus is best placed. Underpinning our approach has been the reassurance that Black Rock Armed Forces Charities Growth and Income Fund remains safe and the best investment for the charity's funds.

Reinforcing our suite of communication options especially social media, is going from strength to strength. One element has been to raise awareness of the research and innovation within Army nursing (supported by Association funding). This positively impacts as a recruitment opportunity for the QARANC and additional QARANC Association membership.

This has been another busy year with excellent work by the Chair and Board of Trustees to continue to provide a high benchmark of assurance for the support of our Corps serving and veteran communities.

Overview by the Chair of the Board

Colonel (Retd) JD Quinn OStJ



The format of this Annual Report was very well received on its first publication last year; this year's report is in that praised format. It is an excellent summarisation of the work of the Board and its future planning.

Again, I will not duplicate matters apart from mentioning that we certainly do live in interesting times...having, hopefully, weathered the pandemic we are now being deeply affected by the conflict in Ukraine.

Our investments, which ironically remained stable during the pandemic, and, indeed, increased in value, have since taken a tumble due to the global aftermath of Covid and now the conflict in Ukraine. The Board are acutely aware of this, and we see no reason for a knee jerk reaction; we know our aims and objectives and we will continue our duties. We also

understand the cost-of-living crisis and will keep a watchful eye on how this will affect our own people.

I thank the Board of Trustees for their efforts and the Chair of Governance, Merrill Bate, for the work involved compiling this report.

I am entirely satisfied with this report.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Colonel Commandant Report

Colonel Carol Kefford

Colonel Kevin Davies MBE RRC CStJ TD DL



The role of the Colonel Commandant is to assist the Corps by offering their experience and wisdom to support the senior team, and in maintaining esprit de corps. Both Colonel Commandants are ex officio trustees of the charity.

As Trustees of the Association, we both see first hand how rapidly we have risen to the challenges of the ever more strictly regulated charities environment and how,

under the exemplary leadership of Colonel John as Chair, superb management of Sue McAteer and the office team coupled with the exceptional commitment of the Board of Trustees we continue to secure the charity for the long term. The sub-committees have made progress with each area of responsibility so that our membership grows, our heritage is protected, our financial governance is as it should be and our work is communicated effectively to those who need to know. We are similarly impressed and proud of the support, emotional, practical and financial, that is provided to all those who ask for our help.

The difference made by the charity individually and collectively to our serving and retired regulars and reserves is exceptional.

It has been a pleasure for both of us to be out and about over the last year as the Covid restrictions eased. We had become reasonably adept at virtual visits but being able to walk and talk is so much better. A sample of where we have been:

Colonel Carol visited DMG(SE) Frimley Park Hospital personnel on exercise at Longmoor Camp where, as at the hospital, everyone was in good spirits and delighted to be able to train together once again.

Colonel Kevin visited 225 Med Regiment on exercise at Warcop and was delighted to join JHG(SE) when they were honoured with the Freedom of Camberley. We both believe that it is important to represent the Corps and The Association externally so were very pleased when both the outgoing and incoming Chief Nursing Officers for Wales accepted his invitation to meet during his visit to 203 Field Hospital in Cardiff.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Colonel Carol joined CNO(Army), President of the Association, at the Countess of Wessex Cup. The competition is between the Corps and Units in this country and in Canada for whom The Countess is Colonel in Chief and consists of a series of physical and mental challenges which, on one of the hottest days of the year, CNO(A) and Colonel Carol were pleased simply to spectate. As Patron of the QARANC Association, The Countess always takes a close interest in and is very supportive of, our benevolence activity.

We have very much enjoyed being part of branch events both virtual and face to face. This is where our motto of 'Friendship' really comes to life through the social connections that are maintained with tremendous creativity and the direct support given to those who need it. What is special about this support is that it comes from friends and former colleagues who share so much through their experiences in the Corps.

From our visits we know just what a difference The Association makes in support of each unit event. From supporting adventurous training to providing afternoon tea there is undoubtedly more fun, more challenge and more benefit as a result.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The Association

The Queen Alexandra's Royal Army Nursing Corps (QARANC) Association (hereafter referred to as The Association) is a registered Charitable Incorporated Organisation (CIO). The core function of the Board of Trustees is to fulfil its legal, regulatory, ethical and functional responsibilities in a transparent manner complying with the 2011 Charity Act, Charity Commission guidelines, The Charity Governance Code (2020) and the Governing Document.

The trustees are responsible for preparing the trustees report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

The annual report and audited financial statements for the year ending 30 June 2022 are published in compliance with our duty to report on the ways in which we have fulfilled our responsibilities and obligations relating to our overarching duty to promote efficiency of the Army by:

- Maintaining contact between past and present members of the QARANC (the Corps), fostering mutual friendship between them and providing for social gatherings;

- Fostering Esprit de Corps, comradeship and welfare of the Corps and preserving its traditions;

- Providing relief either generally or individually to members of the Association or past and present members of the Corps and their dependents who are in need, hardship and distress.

The Board has a responsibility to ensure the Association:

- Provides practical friendship to its members both serving and retired, irrespective of time served;

- Maintains and supports the ethos and traditions of the Corps and assists in raising the Corps profile.

As Trustees we acknowledge that we have overall responsibility for ensuring that the Association as a CIO has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve our objectives, and can only provide reasonable and not absolute assurance.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The Board of Trustees - Governance

In all aspects of our work the Board, sub-committees and the Association Office use the Charity Governance Code to ensure high standards of governance are applied to all aspects of our work.

Organisational Purpose: The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Leadership: The Board commissioned the National Council for Voluntary Organisations (NCVO) to undertake an organisational effectiveness review during 2021. This review built on the 2019 review and along with the Confederation of Service Charities (COBSEO) governance self-assessment tool ensures that the Board provides strategic leadership in line with the charity's aims and values.

Integrity: The Board is aware of the importance of the public's confidence and trust in charities, in 2019 we introduced a new process for selecting and appointing trustees, all trustees are provided with extensive induction materials which in association with a package of resources ensure that they and existing trustees can undertake their duties effectively. Newly appointed committee chairs are provided with a mentor. In addition to individual development the Board and the Association Office staff attend a development day every October.

Decision-making, risk and control: The Board, and its committees, makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

Our risk management process encompasses broad organisational risks and those of the committees. The risk register is reviewed at every Board meeting.

The Finance and General Purposes committee has extended its functions to include any day-to-day matters not within the province of other Committees, such as matters related to the employment of Association staff.

Board effectiveness: To enable the Board to work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions all trustees complete a Skills Audit as part of their selection process. The results of the collective Board skills audit inform recruitment and selection processes and identify gaps which we require assistance with.

All trustees have an annual Performance Review discussion with the Chair. In addition, the Chair and Vice Chair are available to provide advice and guidance to all trustees.

Equality, Diversity & Inclusion (EDI): The Board's approach to EDI supports its effectiveness, leadership and decision-making. Board membership is representative of QARANC Regular and Reservist serving personnel and veterans. All trustees and Association staff are encouraged to have a voice and express their views.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Openness and accountability: The Board leads the organisation in being transparent and accountable. All trustees are members of an Association Branch or the HQ Roll. All committees and the Board provide meeting minutes / action and decision logs which are kept as statutory records.

The Association is open about its work and respects the privacy of those applying for and receiving benevolence (page 14 provides more information). We produce an Annual Report which is both a legal requirement and an opportunity explain what we do to further QA comradeship and look after the welfare of all QAs, whether they are members of the Association, serving Regular and Reserve QAs or ex-members of the QARANC and its predecessor organisations.

Composition of the Board in 2021/2022 is detailed on page 1 of this report.

The Board has met 4 times during the year. We have not cancelled a meeting because it was not 'quorate'. During Covid-19 restrictions all Board and sub-committee meetings took place via Zoom or Microsoft Teams.

The Charity Commissions withdrew its pandemic AGM dispensations e.g., being able to conduct virtual Board meetings and AGMs where necessary, on 21 June 2022. Our governing document allows for virtual meetings and formal business to be conducted online or by telephone and as a result unless required all meetings with the exception of the AGM will continue to be conducted virtually. This arrangement allows trustees who are Regular and Reservist Service personnel to attend meetings.

The Sub-Committees meet as required but no less than quarterly to achieve their objectives.

All Trustees are required to attend at least one Benevolence and Grants meeting a year.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Sub-Committee Reports

Governance Committee Report

Achievements:

In October 2021 the Board approved the new format for and content of the Charity's Annual Report. We want to provide a comprehensive report on the health of the organisation and share how we have used the Covid-19 pandemic to focus our attention on finding new ways to meet the friendship and benevolence needs of members of the Association and those who do serve and have served in the QARANC. This approach and the development of a new website and social media platforms to promote the work of the Association and encourage new members has required us to ensure that the way we conduct business meets good governance standards.

We were delighted to receive this feedback....

"Regarding your excellent Annual Report. I think it is a model for other organisations and really congratulate you. It is informative, readable, and transparent and I particularly like the Problems and Actions Taken statements. Other organisations could learn from that!"

All charities are highly reliant on good governance for their continued existence. We are a small charity with all trustees undertaking their roles as volunteers, many balancing their trustee responsibilities with delivering high quality, adaptable and dedicated nursing care wherever the Army needs it. We know that our mission to run the charity with solid governance, a responsible board and passion for what we do means that we can respond appropriately to issues such as the Covid-19 pandemic, the cost-of-living crisis and other Political, Environmental, Social and Technological challenges.

During the 2021-2022 reporting year we:

1. Continued where possible within Covid-19 and other restrictions to work on the work strands identified in the 2021 NCVO Organisational Review (the section on Plans for the Future on page 13 gives more information).
2. Continued to update the Terms of Reference for committees and worked on a range of policies to support the work undertaken by trustees and the Association office team. An example being a Staff Policy Handbook which provides our staff with guidance related to their employment. The Staff Policy Handbook is reviewed regularly by the Governance Committee to ensure that its provisions continue to meet our legal obligations and reflect best practice.
3. Continued to provide oversight of the Association's financial support of the Florence Nightingale Foundation (FNF) Scholarships and participated in the selection of applicants for the FNF Army Leadership Programme which commenced in Spring 2022.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

4. Held a development event in association with our 2021 AGM for all trustees and the office team. This was the first opportunity for everyone to meet face-to-face since Covid restrictions were introduced in 2020. The event helped us to promote team working across trustees and the Association office; welcome trustees who had joined since 2019 and maximised opportunities to build open, inclusive, connected team working. The development day and the AGM reminded everyone of our shared purpose and helped define what needs to be achieved and how it relates to our responsibilities and obligations as a charity.

Problems and Actions Taken:

1. We are a small charity with work undertaken by trustees and a small office team and sometimes our aspirations to innovate and develop new business processes have to be put on hold until there is time to understand what changes are required, who needs to be involved in the change, whether the aspiration is going to improve efficiency and effectiveness and the person leading the change has the time to commit. Avoiding change for the sake of change is important.
2. In the 2020-2021 we committed to develop an Operational Plan. We have replaced this with an Action Plan which is updated by the Office Manager using information from committee and board meetings.

Plans for the Future:

1. The main advice in the 2021 NCVO¹ Organisational Review was that the Association as a CIO consider its relationship with the Branches, and the potential liability on the CIO as it is currently constituted. The trustees accept their liability through the CIO for everything that takes place.

The Board (April 2022) agreed that:

- a. We are a national organisation with local Branches;
- b. There is no requirement to change the Constitution; separating the Association from the Charity is not an option;
- c. The trustees are Members of the Association's Charity, a Charitable Incorporated Organisation² ('voting members');
- d. Members of the Association's Branches and HQ Roll are 'members';
- e. Challenges and routine business with Branches will be managed through dialogue;
- f. All Branches must find a representative to attend the quarterly Chairs and Secretaries meetings;

¹ NCVO: National Council for Voluntary Organisations

² [Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees \(publishing.service.gov.uk\)](https://www.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/101441/constitution_of_a_charitable_incorporated_organisation.pdf)

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

- g. A trustee (Elizabeth Keenan) is to be a Branch representative at Board meetings and a member of the Governance Committee;
 - h. The Governing Document/Constitution is to be a document in its own right and removed from the current Trustee and Branch Handbook;
 - i. Two documents will replace the Trustee and Branch Handbook and clarify responsibilities and functions:
 - Association/Charity Admin Instructions;
 - Branch Admin Instructions;
2. In February 2023 we will undertake the COBSEO Governance Practices Self-Reporting Tool. This tool, which we last completed in 2020, enables us to assess our governance status and identify any areas for improvement. We will share the completed assessment with the COBSEO Governance Support Team,
3. Continue to take responsibility to ensure that across all functions of the charity the governance standards set out in the Charity Governance Code are met.
4. Work with the Association's office team to ensure that we continue to fulfill our minimum expectations under the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018.
5. Take note and action as appropriate of the changes in the Charities Act 2022³.

Finance and General Purposes Committee Report

Achievements:

With the Covid-19 pandemic extending into the 2021 to 2022 reporting year, the Russia:Ukraine war, the rise in the cost of living and political turbulence the committee kept a close eye on the impact on the charity's investments.

Despite the international situation our investments funds grew in Q1-2 of the 2021-2022 financial year but in Q3 showed a reduction in the BlackRock Armed Forces Charities Growth and Income Fund (AFCGIF) due to the situation in Ukraine and knock-on effects across the world.

The committee has assured the Board that the AFCGIF remains a safe haven for the charity's funds. A trustee attends the 6 monthly AFCGIF meetings to provide information that allows the committee to monitor and understand the financial health and resilience of the Fund.

³ <https://www.gov.uk/guidance/charities-act-2022-guidance-for-charities>

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Our response to requests for Grants from Branches and Regular and Reserve Units continues to be considered and timely. More detail is provided in the report of the Benevolence and Grants committee (page 16).

In 2021-2022 we:

1. Held a joint meeting with the Governance committee and our Auditors (Treetops) to discuss the Auditors timescales for the 2021-2022 Annual Report, agree costs and ensure that we remain compliant with the SORP⁴.
2. Introduced a Member Support Fund to assist QARANC Association members to attend either Branch or Association social events where without the grant they would be unable to do so. Each individual claim is limited to no more than £100 with an annual limit of £200.
3. Authorised funding for the management of the QARANC Garden at the National Memorial Arboretum. This funding will ensure the ongoing development of the garden and the health and safety of visitors.
4. Reviewed all allowances as well as the salaries for Association staff and have committed to support work-related and objective based professional development of employees.
5. Approved the transfer of the accounting software to Sage and ensured that business continuity is achieved by providing the General Secretary and Office Manager with access to Sage.
6. Reviewed and approved the accounts of the Association's Branches and noted the imaginative and resourceful use of their Covid-19 relief grants in support of their members.
7. Reviewed and approved the sub-committee budget plans for FY 2022-2023.
8. Taken note of HMRCs guidance on off-payroll working (IR35) and whilst this is not currently applicable retain this as a standing item on the agenda for each committee meeting.
9. Included the HMRC's advisory electricity rate for fully electric cars in the Association's mileage allowance claim and a passenger allowance.
10. Approved Treetops as our auditors.

⁴ SORP: Statement of Recommended Practice.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Plans for the Future:

During 2022-2023 the committee, in collaboration with the Branches, will work on the financial aspects of the Branch relationship. We want to ensure that Branches are financially supported to enable them to provide the comradeship and support that is so valued by their members.

Benevolence and Grants Committee Report

Achievements:

1. In Financial Year 2021-2022 the committee:
 - a. Added 6 of the Caldicott Principles⁵ to the committee's Terms of Reference. Whilst these principles are designed for use in the management of patient identifiable information in health and social care, we felt it important to apply the principles to our benevolence work. This provides assurance to our beneficiaries that when we receive information where they can be identified this will be kept private.
 - b. Continued to use social media platforms, The Gazette and the Association's Branch Network to promote the availability of financial assistance to purchase specific goods, services, or facilities for serving and retired members of the Corps, or their dependents, who are in need.
 - c. Dealt with 63 Benevolence cases, a 40% increase on last year, yet little evidence to link cases to the pandemic. As well as the customary approaches from The Officers Association, The Royal British Legion and SSAFA we also received applications via Help for Heroes, Veterans Aid and, in the case of serving personnel, Unit Welfare Officers. We provided financial support to 14 beneficiaries with Maintenance Grants and accepted our first beneficiary to receive assistance with care home fees.
 - d. Agreed Benevolence and Maintenance Grant⁶ expenditure of £98,820.
 - e. Sent flowers and birthday cards to all members on reaching the age of 80 and thereafter. We also send flowers to bereaved members.

⁵ [The Caldicott Principles - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/the-caldicott-principles)

⁶ Annual Maintenance Grants were previously known as Annuities.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

f. Awarded grants of £192, 664. This included support to:

- Branches for events that foster mutual friendship.
- Serving personnel and Units for a number of events and initiatives including Adventure Training, Decompression Support, QA personnel attending the Health Service Journal Awards ceremony, Regimental/Family Days, graduation events, the launch of a hybrid Defence Health Education branch aligned to the Midlands Branch and, Christmas gifts for those involved with OP RESCRIPT.
- To cover the academic costs of a Retired QA PhD student researching the 'autograph' books of nurses in WW1 and exploring what they tell us about nurse-patient relationships.

and made the grants of:

- £30,000 to the Army Medical Services Sports Union (AMSSU) to support those in our Corps representing the AMS at Army level.
 - £5,000 to support the Central Engagement Team (Recruiting) in attracting new recruits
2. We continued to use email communication, with personal details of applicants redacted, and Zoom meetings to consider benevolence applications. This allows us to provide a timely response to benevolence and grant requests and avoids the need for trustees to travel to Robertson House.
3. A small group of Trustees form a Stand-By Group to assess and comment on urgent benevolence applications and grant requests.

Impact:

The group that deals with urgent cases have truly relieved 'need' by arranging meetings at short notice to agree and arrange a range of support. An example is that within 2 hours of receiving an urgent request, to provide support for a QA whose Service provided house had been seriously damaged by fire and was unsafe to live in, we released funds direct to their bank account.

We have greatly benefited from the knowledge and experience of 2 trustees who work for Help for Heroes. Their advice and guidance help define the support we give many of our beneficiaries.

Our approach to benevolence is characterised by commitment, compassion and empathy. We liaise closely with the case worker agencies, using our knowledge and experience as nurses to ask questions that we hope will provide applicants with appropriate help and support.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

As an Association we pride ourselves on our inclusive approach to benevolence. This isn't just about providing financial assistance it's about extending the hand of friendship, support and being well meaning. Our support for the bereaved includes sending letters of condolence and providing the Corps funeral drape (17 times in 2021-2022), sending funeral flowers, assisting with circulating funeral details, paying funeral costs via the benevolence route and providing aftercare support where needed.

There are many other examples of the impact of our approach to benevolence, grants and support for the bereaved which we cannot mention because we wish to preserve people's privacy

Problems and Actions Taken:

The level of information required to inform complex benevolence applications is not always received from caseworkers necessitating a delay in responding in the ways the committee would wish. These meetings provide the opportunity to discuss the more complex cases and ensure that our decisions are informed through collaboration and draw on our collective knowledge and experience.

Plans for the Future:

During 2022-2023 the committee will:

- a. continue to improve communications on the availability of benevolence support and grants.
- b. promote the newly introduced Member Support Fund through the Branch Chairs and Secretaries, social media and The Gazette.
- c. improve publicity when the Association has provided funding e.g., "sponsored by The QARANC Association" notices; ensure that articles in The Gazette and social media posts mention our support.

Heritage Committee Report

In November 2021 the Chair of the Heritage sub-committee retired from post. Until a suitable replacement is found the Chair of the Board will stand in and manage matters. Unfortunately, the loss has meant that some projects are on hold, on hold but not cancelled.

Achievements:

1. **Curator of QARANC Association Chattels:** The retiring Chair, Keiron Spires, has taken up this voluntary position.
2. **Heritage Collection:** Updating the on-line catalogue continues as we now have access to Robertson House.
3. **Oral Histories:** Again, as restrictions have eased Olivia Barnes continues this valuable work.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

4. **PhD Scholar:** Our scholar, Rebekah Sloane-Mather has successfully completed year 3 of her studies at Cardiff University. Unfortunately, Covid restrictions during her course have led the University to extend her course by one more year – this decision has been common across all courses – we await settlement of any further fees.
5. **The Royal Red Cross Project⁷** to document all Army nurses who have been awarded the Royal Red Cross (RRC) or Associate Royal Red Cross (ARRC) continues.

Problems:

1. **Website:** <https://britisharmynurses.com>. Handover of this website will be completed as and when we have the vacant Office Manager post filled.
2. **QARANC Association Gazette Archive:** on hold until Office Manager post filled.

Plans for the Future:

Heritage sub-committee: We have recruited a trustee, Dee Radford, who has an interest in Heritage matters. It is intended to arrange a sub-committee meeting later in the year to review and set in motion the way forward.

Membership and Media Committee Report

During this reporting year the Board approved the temporary merger of the Membership and the Media and Communications committees (hereafter referred to as the M&M committee). The symbiotic relationship between the functions of the two committees provides the M&M committee with opportunities to:

1. Highlight and promote the excellent work of the Association, through Continuing Professional Development and other events for Regular and Reserve personnel.
2. Use the website, social media platforms and new Association literature to highlight Association activities, and the fantastic work the Association and its members are doing (which is often behind the scenes).
3. Reach out to Branches encouraging them to use social media to highlight meetings, get-togethers and foster and embrace the true meaning of the Association.
4. Produce accurate and informative material which promotes the Association activity.
5. Monitor social media and website activity and evolve the sites and literature as required.
6. Promote events, CPD opportunities and link these to the serving and retired.

⁷ [Royal Red Cross Database | British Army Nurses](#)

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Achievements:

1. This has been a busy year for the M&M committee with our main focus being the launch of the Association website. A modern and fully functional QARANC Association website over which we have complete control of the style, content and format. We have seen a huge amount of interest and engagement and will continue to monitor this and change and evolve the website to ensure it is user friendly and provides the necessary information and contacts with its members.
2. We had a co-ordinated and sequenced launch of the new website, new information packs on social media (FB, Instagram, Twitter and JIVE) and the launch of an Association video.
3. We have seen an increase in membership numbers particularly with retired members due to the more accessible and easier joining process through the website.



4. We have undertaken a complete re-vamp of Association literature and banners. Information leaflets are available as hard-copy and on the website. Membership packs, are sent to personnel leaving the Service, new members and given out at conferences and events.



It's never too late to join the Association! This is one of our new members, Brenda Kingsley-Smith with her welcome pack. Aged 93, Brenda plans to march at the Cenotaph for the first time in November 2022. How fabulous!

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

5. We have with the help of Hannah Gray, the Association office team and others been spreading the message:
 - a. The official QARANC Face Book (FB) site numbers have increased significantly (currently 3141 members), FB followings have increased by 290 since last year. Links with 'QARANC and Friends' (3800 members), 'QARANC Banter' (710 members), and 'QARANC (Corps)' (1100 members) provide spread of information.
 - b. The Instagram page currently has 982 followers and the newly introduced RCDM-DHE⁸ student nurse Instagram site has 101 followers. The Instagram and the student nurse Instagram page set up in 2021, with links to other sites, has been astounding and is certainly the more popular social media portal for our younger members.
 - c. The Association Twitter page - we have linked in with other sites, such as Army Medical Services, and the current following is 840.
 - d. The JIVE site (serving personnel only) has been set up. The post regarding the new Association website was viewed by 880 serving personnel and was linked to all AMS units in the UK.
 - e. Close links with Steve Bax, editor of The Gazette, means more personal stories, information about Association activity and plans are in place for a 'what The Association can do for you' section.
 - f. 256 Field Hospital held a Research and Innovation conference at the National Army Museum. 180 Serving and NHS personnel attended. This was an excellent opportunity to look at future innovation and research in health care delivery and we used the event to recruit new members to the Association.

⁸ RCDM: Royal College of Defence Medicine; DHE: Defence Healthcare Education

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Problems:

The committee haven't had the chance to meet in person yet. Due to clinical commitments a couple of committee members haven't been able to attend virtual meetings. Clinical/ work/ deployment commitments have meant time has been a constraint over the last 18 months.

Plans for the Future:

In 2022-2023 we are keen to keep the momentum going and we plan to:

- a. Link directly with Royal College of Nursing Defence Forum.
- b. Continue to increase membership with a focus on increasing activity within the Reserve space which is currently about 5%.
- c. Encourage personal stories to demonstrate the benefits of joining and, commission video stories about the support provided by The Association
- d. Continue to work on the JIVE site to improve communications to serving personnel.
- e. Increase links with RCDM/DHE and DMS Whittington (student nurses and HCA cadre).

General Secretary's Report



Business for the first six months of the reporting year continued with Covid-19 restrictions in place, with the team working from home, and weekly visits to Robertson House as required and to collect mail. Post-Christmas saw a gradual return to the office with hybrid working becoming the new normal. In January we recruited a new editor for the Gazette, Steve. Sadly, at the end of June, our Office Manager, left for a new position. The Association has made much progress during her 2 years.

Achievements:

This year has seen a very welcome return to face-to-face functions. In September 2021 we held our postponed 2019 Reunion Lunch at the Royal Armouries in Leeds, the first reunion to be held outside London. It attracted 33 members from the northern Branches (Scottish, Newcastle, Chester and Catterick) compared to only 9 in London in 2018. Attendance from the more southerly Branches was only minimally affected.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

"I would like to pass on my thanks to you and all involved in organising the Reunion Lunch in Leeds, it was a fabulous day, this was my first reunion lunch and look forward to attending more in the future".

"The friendship was palpable, bringing old & new friends together & whilst it was long overdue everyone appreciated the effort you had all put in to keep the event live".

"I thought the change of venue to the North was great, it was nice not to have to travel a long distance".

Royal Hospital Chelsea had been booked for Corps Day in 2019 so we were delighted to finally celebrate at this prestigious venue in March 2022. The organisation was a joint effort by Millbank Branch, 256 Field Hospital and RHQ. CNO (Army) and the Colonel Commandant were joined by serving and retired personnel, including student nurses and HCAs and our QA In-Pensioner, Barbara Whilds.

"It was the most amazing day and everyone thoroughly enjoyed it".

For the 2022 Reunion Lunch we returned to our traditional Springtime timetable opting to visit Cardiff in May. The Welsh and West Country Branches accounted for 34 of the 118 guests, demonstrating once again that by holding the event regionally it enables members to attend who otherwise might find travel to London prohibitive. A special presentation was made to Vera Hay, Legion d'Honneur, who celebrated her 100th birthday. The QA Association Medal was presented to Joan Thompson OBE RRC TD, in recognition of her outstanding work on behalf of the Association, most notably in Northern Ireland.

"Thank you all so much for your support to Vera and allowing Viv to join her, she was delighted to get a glimpse of the QA family Vera has talked about forever".

"So lovely to meet up with friends I haven't seen for over 30 years!!!"

"Another wonderful time! Never long enough to get a good chat with everyone".

"Fabulous day - thanks very much for all the organisation".

In June 2022 we held a CPD⁹ and Celebratory event at the National Memorial Arboretum to recognise the following:

75 years of the QA Association.

50 years of Ward Stewardesses.

30 years of male nurses transferring from the RAMC and joining the QARANC.

30 years of the transition of Ward Stewardesses to the role of Healthcare Assistant.

It also provided an ideal opportunity to "cut the ribbon" for our new path at the QA memorial garden, financed by the Association.

Tippet Medal applications were dealt with throughout the year and approx. 75 were distributed to both serving and retired QA officers.

⁹ CPD: Continuing Professional Development

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The launch of an online membership application process, combined with improved communications has seen a marked rise in new members, 98% of whom applied via the website. Of the 155 new members, 145 opted to join their local branch, demonstrating that our purpose and objects are validated by the Branches.

Our first e-newsletter was circulated at Christmas 2021, followed by the summer edition in June 2022. There are now over 750 members signed up to receive news directly to their email in-box.

Problems and Actions Taken:

Having adapted well to working from home we have experienced very few significant problems over the past year. There were IT issues on the return to the office which were promptly addressed by our provider. Access to RHQ postal services is limited to twice a week so we continue to use the local post office when required.

Plans for the Future:

In 2022-2023 our immediate priority will be to recruit a new office manager.

Visits to units and new recruits will be resumed and will be led either by the General Secretary or the Representative Sergeant Major.

Following the success of 2 regional Reunion Lunches we plan to return to London for 2023. The long-term plan is to alternate between the capital and other locations.

With over 100 Tippet Medals still available to be claimed by retired and serving QA officers we will be readvertising information on how to apply ready for distribution in 2023.

QARANC Association Branches:

The Trustees are grateful to our network of Branches. Branch committees have provided support to their members throughout the year. They have resumed outings and face to face meetings. There have been Christmas get togethers, boat trips, Branch led Corps Day services and Platinum Jubilee celebrations. One of the positives from the pandemic is that many Branches have continued with virtual meetings and social functions via Zoom, thereby reaching out to more members and enabling those unable to travel to still participate.

We were able to resume meetings with the Branch Chairs and Secretaries prior to the Reunion Lunches in September 2021 and May 2022. These present a valuable opportunity to share ideas and discuss any issues. Our Zoom meetings continued but on a less frequent basis. We also held a Zoom Q & A for the Branch Treasurers, with a representative from Holts Bank in attendance to help deal with the complexities of digital banking.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Most Branches were able to hold their 2021 AGM in person, though a couple found that Zoom remained a better option. Their annual reports show some difficulties in recruiting committee members, with many having served well over 5 years. A couple feel under threat of closure, but the Association office team is providing advice and support by linking them with more active Branches.

QARANC Association Medal Winner



The 2022 award went to Lt Col (Retd) Joan Thompson RRC OBE TD QHN. Joan has been a leading figure within the QARANC Association both nationally and in Northern Ireland. Her knowledge of the Corps, involvement, encouragement and guiding hand has enabled the NI Branch of the Association to grow and develop.

The award consists of an engraved medal, a purse funded by the Association and a framed citation. Her citation read as follows:

"When the Military Wing of Musgrave Park Hospital closed in 2010, Joan was instrumental in establishing the NI Branch of the QARANC Association. Having served as a Territorial Army Nursing Officer for 20 years and holding appointments such as Senior Nursing Officer in 204 Field Hospital and Queens Honorary Nurse, she had the true experience of being part of our wonderful Corps and knew that the friendship must continue. Even though the numbers were small and the Branch was slow to take off, she never faltered in her belief we should exist, embracing the Esprit de Corps and encouraging others to become more engaged. To this date, Joan continues imparting her knowledge and enthusiasm for the Association Branch seeing us grow in numbers and attendance at events."

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Over the years, Joan has worked hard to ensure the QARANC is fully recognised within the Province and one of her major achievements was to get the QARANC window installed and dedicated within St Anne's Cathedral in 2009. In 2015 the NI Branch hosted the National Corps Day in St Anne's Cathedral and on this occasion a memorial plaque with the names of those nurses who died during WW1 was relocated and placed under the window. Joan also purchased the QARANC Standard for the Branch and she underplays her extreme generosity. Joan is involved in many nursing organisations such as The Florence Nightingale Foundation and the RCN History of Nursing group helping to organise events. She is extremely generous of her time, full of energy, inclusive and overall, a great inspiration to all. Her concern for the welfare of others is evident and this is manifested in many different ways such as invitations to events, cards and flowers being sent and arriving with freshly baked cakes for meetings. These last couple of years has shown Joan's dedication and determination at its strength in the planning phase of Florence Nightingale's Bicentenary. Not one to let Covid get in the way and with everything we had planned postponed or cancelled, Joan continued in her quest with the Florence Nightingale Rose. Joan procured, organised planting and botanical care of these flowers. Once in bloom she managed to capture the story through local news. Wherever Joan goes she carries the QARANC with her and leaves a small part, whether through snippets of information, or ensuring the QARANC plaque is pride of place on the wall of a prominent club for all to see.

She remains a very dedicated and committed member of the Branch always attending events, coming up with ideas and constantly striving to help others. We are extremely fortunate to have Joan in our Branch and she remains a leading figure to us all".

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Financial Review

Total income for the year amounted to £391,380 which came from donations and funding from retired and serving soldiers and officers, along with investment income of £179,134.

Expenditure amounted to £418,228, which is in excess of external income. The value of investments held decreased by £478,155, leading to an overall decrease in funds of £505,003 for the year.

At the year end, the total funds held by the charity amount to £5,892,105. The trustees believe this level of reserves to be sufficient and satisfactory.

Trustees' responsibilities statement

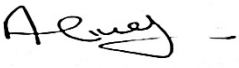
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 27 October 2022 and signed on behalf of the board of trustees by:



Colonel A Farmer ARRC KHN
President of the Board of Trustees

Colonel (Retd) J Quinn OStJ
Chair of the Board of Trustees

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2022

Opinion

We have audited the financial statements of Queen Alexandra's Royal Army Nursing Corps Association (the 'charity') for the year ended 30 June 2022 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2022

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably. Firstly, the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charity legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of charity legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as we any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association *(continued)*

Year ended 30 June 2022

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	3	212,246	212,246	284,613
Investment income	4	179,134	179,134	176,366
Total income		<u>391,380</u>	<u>391,380</u>	<u>460,979</u>
Expenditure				
Expenditure on charitable activities	5,6	418,228	418,228	327,039
Total expenditure		<u>418,228</u>	<u>418,228</u>	<u>327,039</u>
Net (losses)/gains on investments	9	(478,155)	(478,155)	526,602
Net (expenditure)/income and net movement in funds		<u>(505,003)</u>	<u>(505,003)</u>	<u>660,542</u>
Reconciliation of funds				
Total funds brought forward		6,397,108	6,397,108	5,736,566
Total funds carried forward		<u>5,892,105</u>	<u>5,892,105</u>	<u>6,397,108</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

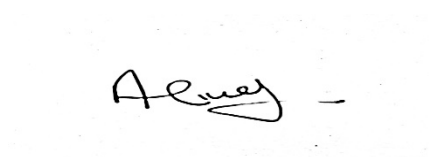
Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	5,058	5,954
Heritage assets	15	316,717	316,272
Investments	16	5,246,025	5,699,967
		<u>5,567,800</u>	<u>6,022,193</u>
Current assets			
Debtors	17	52,124	49,660
Cash at bank and in hand		293,247	331,851
		<u>345,371</u>	<u>381,511</u>
Creditors: amounts falling due within one year	18	<u>21,064</u>	<u>6,596</u>
Net current assets		<u>324,305</u>	<u>374,915</u>
Total assets less current liabilities		<u>5,892,105</u>	<u>6,397,108</u>
Funds of the charity			
Unrestricted funds		5,892,105	6,397,108
Total charity funds	19	<u>5,892,105</u>	<u>6,397,108</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2022, and are signed on behalf of the board by:



Colonel A Farmer ARRC KHN
President of the Board of Trustees

Colonel (Retd) J Quinn OStJ
Chair of the Board of Trustees

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2022

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2022

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings -	20% reducing balances
-----------------------	-----------------------

The charity holds chattels which are shown at a valuation level. These assets were revalued during the year by professional valuers

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2022

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Regimental Headquarters, Army Medical Services Headquarters, Robertson House, Slim Road, Camberley, GU15 4NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Small Donations individually less than £1,000	2,262	2,262	13,062	13,062
Membership subscriptions as donations	137,813	137,813	142,294	142,294
Legacies				
Joan Pease	—	—	119,916	119,916
Eric Turner	—	—	9,041	9,041
Blanche Ainsworth	58,345	58,345	—	—
Margaret Roberts	3,000	3,000	—	—
W Raw	2,951	2,951	—	—
Margaret McCombe	2,500	2,500	—	—
Mary Hennessy	2,500	2,500	—	—
John Knapton	2,000	2,000	—	—
Legacies under £1,000	875	875	300	300
	<u>212,246</u>	<u>212,246</u>	<u>284,613</u>	<u>284,613</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from other investments	178,767	178,767	175,969	175,969
Bank interest receivable	367	367	397	397
	<u>179,134</u>	<u>179,134</u>	<u>176,366</u>	<u>176,366</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	361,574	361,574	274,673	274,673
Support costs	56,654	56,654	52,366	52,366
	<u>418,228</u>	<u>418,228</u>	<u>327,039</u>	<u>327,039</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activity	78,036	283,537	52,694	414,267	321,039
Governance costs	—	—	3,960	3,960	6,000
	<u>78,036</u>	<u>283,537</u>	<u>56,654</u>	<u>418,227</u>	<u>327,039</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Communications and IT	2,984	2,984	2,893
General office	7,215	7,215	17,548
Finance costs	1,752	1,752	1,714
Governance costs	3,960	3,960	6,000
Meeting and travel costs	13,737	13,737	307
Professional fees	25,742	25,742	22,416
Depreciation	1,264	1,264	1,264
	<u>56,654</u>	<u>56,654</u>	<u>52,142</u>

8. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Grants to army personnel and institutions	174,778	239,425
Grants to individuals		
Benevolence for members of the QARANC	108,759	155,292
Total grants	<u>283,537</u>	<u>394,717</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

9. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	(478,155)	(478,155)	526,602	526,602

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	1,264	1,488

11. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	3,960	3,480

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	46,714	49,373

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year, meeting and travel costs amounting to £2,785 were reimbursed to the trustees.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2021	17,151	17,151
Additions	368	368
At 30 June 2022	17,519	17,519
Depreciation		
At 1 July 2021	11,197	11,197
Charge for the year	1,264	1,264
At 30 June 2022	12,461	12,461
Carrying amount		
At 30 June 2022	5,058	5,058
At 30 June 2021	5,954	5,954

15. Heritage assets

The charity holds various items of historic and cultural importance spanning the existence of the charity and corps. These include furniture, paintings medals and silverware. The charity holds these items for safekeeping and for cultural purposes.

	Heritage asset 1 £
Cost or valuation	
At 1 July 2021	316,272
Additions	445
At 30 June 2022	316,717
Accumulated depreciation	
At 1 July 2021 and 30 June 2022	–
Carrying amount	
At 30 June 2022	316,717
At 30 June 2021	316,272

All assets are held on a valuation basis. The assets were revalued in the prior year by various experts and are shown at 2/3rd's of the stated insurance valuation provided by them. This is considered by the trustees to be a fair recognition of the value of the items.

Summary of transactions

Included in the statement of financial position

	2022 £	2021 £	2020 £	2019 £	2018 £
Purchases	445	5,189	10,790	8,670	5,303
Total additions	<u>445</u>	<u>5,189</u>	<u>10,790</u>	<u>8,670</u>	<u>5,303</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

16. Investments

	Other investments £
Cost or valuation	
At 1 July 2021	5,699,967
Additions	24,214
Fair value movements	(478,156)
At 30 June 2022	5,246,025
Impairment	
At 1 July 2021 and 30 June 2022	—
Carrying amount	
At 30 June 2022	5,246,025
At 30 June 2021	5,699,967

All investments shown above are held at valuation.

17. Debtors

	2022 £	2021 £
Prepayments and accrued income	52,124	49,660

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	21,064	6,596

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2021 £	Income £	Expenditure £	Gains and losses £	At 30 June 2022 £
General funds	6,397,108	391,380	(418,228)	(478,155)	5,892,105

	At 1 July 2020 £	Income £	Expenditure £	Gains and losses £	At 30 June 2021 £
General funds	5,736,566	460,979	(327,039)	526,602	6,397,108

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,058	5,058
Heritage assets	316,717	316,717
Investments	5,246,025	5,246,025
Current assets	345,371	345,371
Creditors less than 1 year	(21,065)	(21,065)
Net assets	<u>5,892,106</u>	<u>5,892,106</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,954	5,954
Heritage assets	316,272	316,272
Investments	5,699,967	5,699,967
Current assets	381,511	381,511
Creditors less than 1 year	(6,596)	(6,596)
Net assets	<u>6,397,108</u>	<u>6,397,108</u>

Signature:

Email: jdfquinn@hotmail.co.uk

Accounts



QUEEN ALEXANDRA'S ROYAL ARMY NURSING CORPS ASSOCIATION

Charitable Incorporated Organisation (Foundation Model)
1163821

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021



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Charity Information:

The legal name of the charity is Queen Alexandra's Royal Army Nursing Corps Association

The charity is a Charitable Incorporated Organisation (Foundation Model). Charity Number 1163821, the successor to Charity Number 270278.

The charity is registered in England and Wales.

Registered Address: QARANC Regimental Headquarters
Robertson House
Slim Road
Camberley
Surrey
GU15 4NP

Phone: 01276 412754

Email: gensec@garancassociation.org.uk

Website: www.garancassociation.org.uk

Auditor: TTCA Ltd
Chartered Accountants & Statutory Auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Introduction by the President



This Annual Report covers another challenging year which started in the early stages of the pandemic and during the beginning of the first lockdown. The primary focus of the QARANC Association and Trustees was to ensure that we should meet the needs of our community. The rapid realignment to remote working practices brought its own difficulties for regular meetings until IT resources were secured. Once digital equipment was in place, the volume of achievements by the Trustees has displayed demonstrable governance through their regular meetings and outcomes to publish the first Government Statement, refining trustee Role

Descriptions and Committee Terms of Reference, alongside the financial assurance of Florence Nightingale Foundation scholarships.

At a time of some accepted stasis by some organisations, the QARANC Association has actively sought ways to review accounts and allowances and enhance methods for the Payroll Giving Scheme. At a time when public places closed, trustees proactively addressed the ongoing management of the QARANC Garden within the National Memorial Arboretum to enhance the experience for visitors once re-opened.

Despite the expectation of a significant uplift in Benevolence and Grants requests, we have yet to experience the volume anticipated. An enhanced grant was provided for Association Branches and to Units. The latter to hold decompression events in recognition of the prolonged and exhausting working conditions for staff and the scale of their response to the pandemic.

Keeping in touch in common with our 'Friendship' motto despite the Covid-19 restrictions and those shielding, has required additional mental agility to deliver novel solutions and support from the trustees to achieve setting up social media sites. For those who prefer more traditional communication methods, regular contact continued through telephone calls, letters and where possible, distanced visits. Although it has been a time of great worry, it has also provided increased opportunity to expand the number of QA friends keeping in touch worldwide, especially during our Corps Weekend Symposium and Corps Church Service.

Elsewhere, there has been substantial work continuing to record the Corps heritage through research, projects, and publications.

Financial investment worries for our charity due to the pandemic have thankfully not played out. We are reassured that we remain in a very sound position and able to continue supporting serving and veteran QARANC personnel. This has been a very credible year thanks to the hard work of everyone; our serving and veteran communities and the QARANC Association, Chair and trustees.

Colonel Alison E B Farmer ARRC QHN

Overview by the Chairman of the Trustees



This annual report is presented in a new format that should give the reader a deep insight into the work of the Board of Trustees during the past year and the projected work intent for the coming year. It is in keeping with the Board of Trustees view that Association members have transparency as to the activities of the charity.

This transparency will have positive effects; the greater awareness and understanding will benefit the membership of the Association and, hopefully, as word spreads membership itself.

The charity and the Association have weathered the storm of the pandemic, it did not hinder our activities and, it must be said, strengthened our team and its resolve to continue our core aims. It is pleasing to note our investments have performed well throughout and leave us in a strong position to deal with what we expect to be an increase in benevolence

– as cases come through, we are noticing more complex situations/conditions which will require some effort.

I will not duplicate matters, all is in this report. I thank the Board of Trustees for their efforts and the Chair of Governance for the work involved in compiling this report.

I am entirely satisfied with this report.

Colonel (Retd) JD Quinn OStJ

TRUSTEES REPORT

The Queen Alexandra's Royal Army Nursing Corps (QARANC) Association (hereafter referred to as The Association) is a registered Charitable Incorporated Organisation (CIO). The core function of the Board of Trustees is to fulfil its legal, regulatory, ethical and functional responsibilities in a transparent manner complying with the 2011 Charity Act, Charity Commission guidelines, The Charity Governance Code (2020) and the Governing Document.

The trustees are responsible for preparing the trustees report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

The annual report and audited financial statements for the year ending 30 June 2021 are published in compliance with our duty to report on the ways in which we have fulfilled our responsibilities and obligations relating to our overarching duty to promote efficiency of the Army by:

- Maintaining contact between past and present members of the QARANC (the Corps), fostering mutual friendship between them and providing for social gatherings;

- Foster Esprit de Corps, comradeship and welfare of the Corps and preserving its traditions;

- Provide relief either generally or individually to members of the Association or past and present members of the Corps and their dependents who are in need, hardship and distress.

The Board has a responsibility to ensure the Association:

- Provides practical friendship to its members both serving and retired, irrespective of time served;

- Maintains and supports the ethos and traditions of the Corps and assists in raising the Corps profile.

As Trustees we acknowledge that we have overall responsibility for ensuring that the Association as a CIO has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve our objectives, and can only provide reasonable and not absolute assurance.

The Board of Trustees - Governance

In all aspects of our work the Board, sub-committees and the Association Office use the Charity Governance Code to ensure high standards of governance are applied to all aspects of our work.

Organisational Purpose: The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Leadership: The Board commissioned the National Council for Voluntary Organisations (NCVO) to undertake an organisational effectiveness review during 2021. This review will build on a review undertaken in 2019 and along with the Confederation of Service Charities (COBSEO) governance self-assessment tool ensures that the Board provides strategic leadership in line with the charity's aims and values.

Integrity: The Board intended during this reporting period to re-define its vision and use this work as a platform to develop a 3 to 5-year strategy. However, Covid-19 restrictions and the commitments of our Trustees, the majority of whom are Serving

(Regular and Reserve) personnel, has meant our plans have been deferred until such time as the Board can meet in person.

The Board is aware of the importance of the public's confidence and trust in charities, in 2019 we introduced a new process for selecting and appointing trustees, all trustees are provided with extensive induction materials which in association with a package of resources ensure that they and existing trustees can undertake their duties effectively. Newly appointed sub-committee chairs are provided with a mentor.

Decision-making, risk and control: The Board, and its sub-committees, makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

During 2020 we introduced a new Risk-Register. Our risk management process encompasses broad organisational risks and those of the sub-committees. The risk register is reviewed at every Board meeting.

In 2020 a Finance and General Purposes committee was formed to provide overview and scrutiny of the budget. As a result, we have introduced formal budget planning for all aspects of the Association's work.

Board effectiveness: To enable the Board to work as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions we have introduced a Skills Audit which all trustees complete as part of their selection process. The results of the collective Board skills audit inform recruitment and selection processes and identify gaps which we require assistance with.

The completion of the Performance Review process has for some trustees been delayed due to Service exigencies related to Covid-19. It is hoped that by December 2021 we will achieve 100% compliance.

The appointment of a trustee as Vice Chair was approved in July 2020.

Equality, Diversity & Inclusion (EDI): The Board's approach to EDI supports its effectiveness, leadership and decision-making. Board membership is representative of QARANC Regular and Reservist serving personnel and Veterans. All trustees and Association staff are encouraged to have a voice and express their views.

Openness and accountability: The Board leads the organisation in being transparent and accountable. All committees and the Board provide meeting minutes / action and decision logs which are kept as statutory records.

The Association is open in its work, unless there is good reason for it not to be, and undertakes to produce an annual report which is both a legal requirement and an opportunity explain what we do to further QA comradeship and look after the welfare of all QAs, whether they are members of the Association, serving Regular and Reserve QAs or ex-members of the QARANC and its predecessor organisations.

Composition of the Board in 2020/2021 is detailed with information about the appointment, retirement and resignation of Board members at Appendix 1.

The Board has met 4 times during the year. We have not cancelled a meeting because it was not 'quorate' and as a result of Covid-19 restrictions all Board and sub-committee meetings

have taken place via Zoom or Microsoft Teams. Service exigencies have precluded some Trustees who are Regular and Reservist Service personnel from attending some meetings.

The Sub-Committees meet as required but no less than quarterly to achieve their objectives. All Trustees are required to attend at least one Benevolence and Grants meeting a year.

Sub-Committee Reports

Governance Committee Report

Achievements:

It became clear in March 2020 that the Covid-19 pandemic would have an effect on the way the Association worked, that we would be required to think and operate differently and that we might more than ever be called upon to meet the friendship and benevolence needs of members of the Association and those who do serve and have served in the QARANC.

All charities are highly reliant on good governance for their continued existence. We are a small charity with all trustees undertaken their roles as volunteers, many balancing their trustee responsibilities with working, or supporting those working, in the front-line of the NHS. Despite this we knew that with solid governance, a responsible board, clear mission and passion for what we do that we could weather the Covid 19 pandemic storm.

We set in place the means for trustees and the Association office to fulfil governance obligations remotely, to adhere to workplace restrictions and to ensure that as far as it was possible it was 'business as usual'. Virtual board and committee meetings have taken place and all the Charity Commission's requirements were met with regards to the AGM.

During the 2020-2021 reporting year we:

1. Published our first Governance Statement. This fulfilled our duty to report on the ways in which we fulfilled our responsibilities and obligations. The Board agreed that henceforth the Governance Statement and audited accounts would be included within an Annual Report and provide a comprehensive report on the health of the organisation.
2. Continued where possible within the Covid-19 restrictions to work on the 38 work strands that were identified in the 2019 NCVO Organisational Review. We commissioned another review which was conducted as a desk-top review in the last quarter of FY 2020-2021. We will provide details of the outcome of this review in the 2021-2022 Annual Report.
3. Developed Role Descriptions for trustees as well as Terms of Reference for committees and began work on a range of policies to support the work undertaken by trustees and the Association office.
4. Gained Board approval for a QARANC student nurse to attend meetings as an observer.
5. Took responsibility for providing oversight of the Association's financial support of the Florence Nightingale Foundation Scholarships.

Problems and Actions Taken:

1. It was impossible due to Service exigencies and workplace restrictions to hold a development event to help the trustees further develop the charity's vision and mission and to inform the development of a 5-year strategic plan. The effectiveness of the charity has not been compromised by the Covid-19 pandemic and we believe that our

overarching duties have withstood and indeed been strengthened by the work we have undertaken and the help and support that has been given.

Plans for the Future:

1. In the next reporting year, we will introduce our first Operational Plan. The document will be informed by the action plan of each committee and the advice and recommendations of the report of the 2021 organisational review.
2. The Trustees and non-voting members of the Board will attend a development event prior to the AGM in October 2021. The event will allow us to come together face-to-face for the first time since 2019 and help us to promote team working across trustees and the Association office; welcome trustees who have joined since 2019 and maximise opportunities to build open, inclusive, connected team working.

Finance and General Purposes Committee Report

Achievements:

With the Covid-19 pandemic extending, as we predicted, into the 2020 – 2021 reporting year the committee kept a close eye on the impact on the charity's investments. Two trustees attend the 6 monthly BlackRock Armed Forces Charities Growth and Income Fund (AFCGIF) meetings to provide information that allows the committee to monitor and understand the financial health and resilience of the Fund. A flexible approach by the fund managers has exploited opportunities across the market and the committee has assured the Board that the AFCGIF remains a safe haven for the charity's funds.

We knew the demand for Grants from branches and Regular and Reserve Units would be unpredictable and that our response should be both considered and timely. Working closely with the Benevolence and Grants committee we approved the distribution of Covid-19 relief grants to the Association's Branches and all Regular and Reserve Units with a QARANC establishment.

Here is a snapshot of our work during 2020-2021, we have:

1. Investigated the costs of management of the QARANC Garden at the National Memorial Arboretum with consideration of the need to ensure the ongoing development of the garden as well as the health and safety of visitors to the garden.
2. Included the declaration of Gifts and Hospitality received by trustees in the annual performance review process.
3. Reviewed all allowances as well as the salaries for Association staff.
4. Approved the transfer of the accounting software to Sage.
5. Reviewed the accounts of the Association's branches and noted the imaginative and resourceful use of their Covid-19 relief grants in support of their members.
6. Reviewed and approved the sub-committee budget plans for FY 2021-2022.
7. Taken note of HMRCs guidance on off-payroll working (IR35) and whilst this is not currently applicable retain this as a standing item on the agenda for each committee meeting.
8. Noted the financial impact of administrative problems on the income received from Payroll Giving through which subscriptions to the Association are collected from serving officers and soldiers.

9. Approved Treetops as our auditors.

Plans for the Future:

During 2021-2022 the committee, in collaboration with the branches, will work on the financial aspects of the branch relationship. We want to ensure that branches are financially supported to enable them to provide the comradeship and support that is so valued by their members.

Benevolence and Grants Committee Report

Achievements:

1. In Financial Year 2020-2021 the committee:
 - a. Used social media platforms, The Gazette and The Association's Branch Network to promote the availability of financial assistance to purchase specific goods, services, or facilities for serving and retired members of the Corps, or their dependents, who are in need.
 - b. Dealt with 42 benevolence cases referred by The Officers Association, The Royal British Legion and SSAFA and provided financial support to 14 beneficiaries with Maintenance Grants.
 - c. Agreed Benevolence and Maintenance Grant¹ expenditure of £67,616.88
 - d. Flowers and birthday cards are sent to all members on reaching the age of 80 and thereafter. We also send flowers to bereaved members.
"Thank you for the beautiful flowers. I feel as if you really care about us all"
 - e. Made Grants totalling £120,446.02. This included:
 - Support to Branches for events that foster mutual friendship.
 - Support to serving personnel and Units for a number of events and initiatives including Adventure Training, Decompression Support, Regimental/Family Days, graduation events, cultural awareness activities and welfare packages for student nurses self-isolating in student accommodation at Birmingham City University.
 - AMS Sports Union £30,000.
 - £25,842 to cover the academic costs of a Retired QA PhD student researching the 'autograph' books of nurses in WW1 and exploring what they tell us about nurse-patient relationships.

¹ Annual Maintenance Grants were previously known as Annuities.

f. Approved Grants to be paid in 2021-2022:

- £5,000 for AMS Recruiting.
 - £35,000 for Florence Nightingale Foundation scholarships.
 - £26,000 for the Retired QA PhD student at Cardiff University.
2. Due to Covid-19 workplace restrictions, the committee has used email communication with personal details of applicants redacted and Zoom meetings to consider benevolence applications.
 3. A small group of Trustees form a Stand-By Group to assess and comment on urgent benevolence applications and grant requests.
 4. In recognition of the need to respond to benevolence applications requiring a speedy resolution the delegated authority of the General Secretary to make awards was increased from £1,000 to £2,000.
 5. The use of Zoom during the Covid-19 pandemic enabled the Association to maintain contact with Branch Chairs and Secretaries and allowed the sharing of ideas in which their members were being and could be supported.

Impact:

The group that deals with urgent cases have truly relieved 'need' by arranging meetings at short notice to agree and arrange a range of support:

- a. within 5 hours of receiving a request, releasing funds to allow a serving QA to visit a parent living overseas on compassionate grounds.
- b. arranging for food vouchers for a parent struggling to ensure there was food in the cupboard for their children.
- c. releasing funds to pay an applicant's rent and therefore avoid eviction.

Our approach is characterised by commitment, compassion and empathy. We liaise closely with the case worker agencies, using our knowledge and experience as nurses to ask questions that we hope(d) would provide applicants with appropriate help and support. Examples include requesting and paying for a specialist OT assessment for an applicant with complex care needs arising from a long-term condition; raising safeguarding issues and, paying for a mobility scooter to provide an applicant with a degree of independence and reduce reliance on their family.

As an Association we pride ourselves on our inclusive approach to benevolence. This isn't just about providing financial assistance it's about extending the hand of friendship, support and being well meaning. Our support for the bereaved includes sending letters of condolence and providing the Corps funeral drape (17 times in 2020-2021), sending funeral flowers, assisting with circulating funeral details, paying funeral costs via the benevolence route and providing aftercare support where needed.

There are many other examples of the impact of our approach to benevolence, grants and support for the bereaved which we cannot mention because we wish to preserve people's privacy.

Problems and Actions Taken:

The level of information required to inform complex benevolence applications is not always received from caseworkers necessitating a delay in responding in the ways the committee would wish. Until such time as we can meet face-to-face, the committee meets monthly by Zoom. These meetings provide the opportunity to discuss the more complex cases and ensure that our decisions are informed through collaboration and draw on our collective knowledge and experience.

The new Mosaic social care case management software introduced towards the end of our financial year has had teething problems for both caseworker agencies and the committee. To counter these problems approval was sought from individual clients for their paperwork to be circulated via email, as opposed to the usual secure route, so that work to progress applications could proceed without delay.

Plans for the Future:

During 2021-2022 the committee will:

- a. continue to improve communications on the availability of Grants.
- b. improve publicity when the Association has provided funding e.g., "sponsored by The QARANC Association" notices; ensure that articles in The Gazette and social media posts mention our support.

Heritage Committee Report

Achievements

Heritage Collection: Our online catalogue of the Heritage Collection is almost complete. We need to add photographs of some of the items in Robertson House once we regain access. The online catalogue will allow us to account for these items more easily, and to have good records of provenance, acquisitions, loans, and the disposal of items no longer required.

We continue to receive donations from the estates of former QAs, most recently from Maud Bellfield and Joan Pease. As well as cataloguing and storing these items we research the stories behind the collections. They are likely to go on loan to the Museum at some point as part of permanent or temporary exhibitions.

We have also extended the Heritage Collection by purchasing items at auction. We aim to purchase items that will allow us to tell the story of that individual and through that the wider story of Army nursing. We also make sure that we collaborate with the Museum of Military Medicine (the Museum) to make the best use of our funds. Examples of our purchases this year include: a watercolour painting of Superintendent Ireland at Suakin, Sudan, 1885, the earliest painting we have seen of an 'Army' nurse; and the 1915 & 1918 diaries of Lilian Robinson (we already have her 1914 diary and autograph book).

Oral Histories: We add a small card insert in with the Christmas and Birthday cards. These inserts explain about the oral history project and how to get in touch with us. We have had an excellent response to these. Some people have been happy for us to conduct our interview via Zoom, others have opted to go on a waiting list for when we can visit them in person. One person opted to write her memoirs, and these are now being published on our website.

QARANC Association Gazette Archive: As part of the project to create a new Association website the Gazette archive is being rebuilt on the Heritage website (<https://britisharmynurses.com>). The archive is searchable, and any searches will also find information held elsewhere on the website. In the move of the archive, we noticed that some volumes are missing, and we will locate and scan those so we can add them in.

PhD Scholar: Our PhD scholar, Rebekah Sloane-Mather has successfully completed year 2 of her studies at Cardiff University. She recently presented some of her work at a joint UK Association for the History of Nursing (UKAHN) and Royal College of Nursing (RCN) online conference. Rebekah is looking at the 'autograph' books curated by nurses in WW1 and exploring what they tell us about nurse-patient relationships.

Research Bid: *The Mutable Art: The Changing Shape of Nursing (1880-2020)*. A collaborative bid has been submitted to the Arts and Humanities Research Council by the University of Huddersfield, Queen Mary University London, the RCN, the Museum, and the QARANC Association, for a major 3-year research project, *The Mutable Art: The Changing Shape of Nursing (1880-2020)*. The outcome of this bid should be known by December 2021, and if successful work will begin in 2022. The first strand of the project will explore the impact of military nurses, and military nursing on wider nursing practices and professional issues. The Chair of the Board of Trustees will sit on the project's Advisory Board. There are no financial implications for the Association.

The Royal Red Cross Project: As part of the Nightingale 200 for 200 Challenge we identified many of the Army nurses who have been awarded the Royal Red Cross (RRC) or the Associate Royal Red Cross (ARRC), and built a wall of images on the Heritage website. This is a permanent display as part of a larger project on the history of the RRC, including a definitive list of all Army nurses awarded the RRC/ARRC since the award began. This database is publicly available at <https://britisharmynurses.com/royal-red-cross-database/>. Once completed we will link entries in the database to other information we hold on many of these nurses.

Publication: *Army Nursing in the Great War*: In the QARANC archives within the Museum there is a collection of reports written by Army nurses in 1919. They were asked to write these and return them to Maud McCarthy, Matron in Chief of the BEF². They had been requested by 'The Women's Work Sub-Committee', part of the Imperial War Museum which had been set up in 1917. The reports were a reflection on their work, and the authors were chosen to give a range of contexts and experiences. We are publishing an edited version of these reports, along with the biography of the authors, and illustrations from the photographic archives in the Museum. The project is nearing completion and we hope members will have a copy by the end of 2021.

Publication: *Army Nursing during the Covid-19 Pandemic*. The correct ethics and publication permissions are currently being put in place before this project can formally launch. The intention is to create a web portal through which army nurses (Regular, Reserve and those retired from the Corps but still nursing) can present their stories using a framework based on the current oral history project. Those submitting a story will need to be a member of the Association in order for us to confirm their status as an Army nurse. The website will also have details of support available to any nurse who might need it as a result of working through the pandemic. The stories will not be stored on the website. We will collate and edit them to create a traditional and a digital publication.

Problems and Actions Taken.

Robertson House: We have not had access to the Heritage Collection within Robertson House since March 2020. During this period the use of Robertson House also changed significantly. This has resulted in the AMS HQ moving to the 2nd floor and the reallocation of many of the ground floor spaces. Some of the Heritage Collection items have had to be relocated, some more than once! The work on repackaging the collection in storage, creating a photographic catalogue of items we no longer want to keep in the collection, and the management of items beyond repair, has had to stop for now.

We now have permission for one person to access Robertson House for 1 day a week, and this will allow us to review the state of the collection, and to move forward with the work required to manage the collection.

² BEF: British Expeditionary Force

Oral Histories: Collecting oral histories by the traditional way of visiting someone in their home had to stop due to Covid restrictions. The Board of Trustees agreed to purchase a Zoom licence for the Committee and the oral history team were trained in using Zoom, and how to adapt our oral history processes to an online format.

Future Plans

Delayed and ongoing projects: Some projects scheduled for completion this year have been delayed and will be completed in 2021-2022. Some of the projects highlighted above are ongoing and will continue throughout next year.

Disposal of Silver Plate and other items: There are some silver-plate and other items in the Heritage Collection which are not in good condition and have no intrinsic heritage value. The intention is to photograph these items and to create a list which will be circulated to Association members for purchase at a nominal amount. Those items not wanted by the members will be sent to auction.

Project with National Archives: We have been collaborating with the National Archives and the RCN Library and Archives, to set up a project to look at all the records of WW1 Army nurses and to extract information from them into a database. This database will allow researchers to find information more easily than is possible now, as well as giving insights into this cohort of nurses that is not possible from looking at single records in isolation. Association members will be able to be involved in this by looking at individual records sent to them and recording information they find under specific headings.

Adding Heritage expertise: The Committee has a lot of expertise around the history of Army nursing. In the coming year we are seeking to co-opt someone with a strong heritage background to help us in our decision making.

Media and Communications Committee Report

Achievements:

This has been a reporting period dominated by the impact of Covid-19 restrictions on working practices and daily living, with members of the Association having their lives disrupted by national, regional and local lockdowns and many have had to 'shield' or isolate themselves for long periods of time. What became clear was the importance of social media communication platforms as a means to keep in touch with friends and for the dissemination of information.

We know that in the 21st century, social media is one of the most effective, and popular, ways for charities to connect with people. Rather than shy away from social media we set about embracing and making better use of it.

A very successful workshop, facilitated by BFPS, was our first big step towards finding out how we could maximise the opportunities of using social media and the website. For example, we launched our Instagram account and currently have 750 members and used the committee's enthusiasm to create the new website, video and branding.

Through a number of social media platforms, we hope to attract new members, encourage Branches to network with each other and their members and share stories from those who currently serve and have served as a QA.

Here is a snapshot of what we have achieved this year:

1. Completed filming and editing the QARANC Association video and prepared for the launch of the new web site in July 2021;
2. Launched the new QARANC Association [YouTube](#) channel;
3. Launched new branding, including Association Fliers and Banners;

4. Developed a media press release and coordinated the release of information and guidance;
5. Launched new Social Media communication platforms:
 - a. Instagram.
 - b. Defence Connect.
 - c. Uplift on the current Face Book and Twitter pages.
 - d. Linking in with other social media sites (including other QARANC related sites).
 - e. QR links have been added to all social media comms and to banners.
6. Completed a 3-year Media & Communications Strategy. This is reviewed at each committee meeting;
7. Helped Branches develop and set up their own Facebook pages.
8. Completed the groundwork for the introduction of an Association Newsletter to increase awareness of events and activities.
9. Involved the student nursing cadre at Royal College for Defence Medicine Association by inviting representatives as co-opted members of the committee. We have a plan to add a student page to the new website;
10. Planning on how we can engage with QAs serving as Reservists.
11. Following the Board's agreement to create an Editorial Board to support the operational and strategic development of the Gazette, as well as providing support to the Editor, we have started to write the Terms of Reference.

Impact:

Video: "well done for a great effort! Really professional and packing a battle winning 'punch' ".
 "I've recently joined and look forward to making friendships".
 "Very well presented and hopefully will encourage people to join the Association".

Website: "The website looks great"
 "Great work"
 "Brilliant"
 The numbers accessing the website are increasing:

Instagram: Over 750 followers.

Facebook: Our Facebook page is reaching out to more people; the numbers following us is increasing.

Membership: The new website has encouraged people to join the Association; becoming a member is easier through the use of online forms.

Problems and Actions Taken:

There have been delays in getting corrections made to the new video, these delays are not within our control and we have had to wait for a gap in BFBS's schedule. As a consequence of the delays the launch of the website was delayed by 2 months to July 2021. However, a soft launch of the video on the Association's Face Book page drew many positive comments.

Plans for 2021-2022:

In 2021-2022 the committee plan to keep a close eye on all the developments we launched in the 2020-2021 reporting year. Examples of some of the things we plan to do are:

1. Re-evaluate the Risk Register following the launch of the new website and social media sites.
2. Monitor the usage of the website through polls and other feedback means.
3. Undertake more polls on Defence Connect and the Association website in order to make sure we are reaching our membership, based on demographic data, on the appropriate channels.
4. Introduce an on-line version of The Gazette. This will widen the readership of the Gazette by Association members particularly those on deployment.
5. Promote the Association Newsletter via the website and explore options for those without IT.
6. Create collaborative links with Membership Committee in order to explore how Media and Communications can assist with new member recruitment and communicating with current members of the Association.
7. Increase our engagement with QARANC Reservists.
8. Introduce an Editorial Board to support the operational and strategic development of The Gazette, as well as providing support to the Editor.

Membership Committee Report

Achievements:

Since the country entered its first lockdown in response to the Covid-19 pandemic in March 2020 the Association has supported members of the Association, serving regular and reservist QAs and veterans working at the front line of the Covid response.

A £1000 grant, with top-up if required, was made available to all Branches to enable them to support their members. This support varied across the country with hampers, flowers, gifts of notelets and stamps, phone calls, regular Zoom meetings with presentations; virtual coffee mornings, dinner nights and a joint Burns Night Dinner run between two branches being gratefully received and enjoyed.

We also supported all serving and reservist QAs with funds being provided to all Units with a QARANC establishment.

We have seen an increase in membership numbers and feel encouraged by the interest that the campaign across social media platforms advertising our new website, producing welcome packs for new members and highlighting the benefits that being a member of the QARANC association is generating.

Here is a snapshot of some of the things the membership committee has been working on:

1. A review of the costs of membership resulted in decisions to:
 - a. retain the costs of Regular membership at 100% of one day's pay.
 - b. keep the membership costs for Reservists at £36.
 - c. review membership costs for retired members pending the outcome of a membership survey.
 - d. review the cost of Retired/Reserve membership on a 3 yearly basis.
2. A plan to increase membership amongst Reservists included communication with Colonel Reserves, a briefing note for Reserve units, encouragement from CNO(A) and individual briefings to Units.

Problems and Actions Taken:

1. We have had to put plans for a post-pandemic all-ranks social function on hold until clarity regarding the demands on QAs working at the frontline and supporting those at the frontline of the Covid response are known.
2. Regular QARANC personnel in major Units have their copies of The Gazette dispatched en masse; this results in many Gazettes being uncollected and members unaware that their membership is still active. Work with the Association office team and the Media and Communications committee will take place in the next reporting year to try and resolve this issue.
3. The lack of 'push communication' to Association members on the HQ Roll and in Regular and Reserve Units will be addressed by the introduction of an Association newsletter. This will become possible when the new QARANC Association website goes live in July 2021.

Plans for 2021 - 2022:

1. We need a membership strategy to support our overall ambition of increasing active engagement with existing members of branches and the HQ Roll as well as increasing the representativeness of our overall membership. This will mean that membership is more meaningful and attractive for new members from groups which have previously been underrepresented.
2. Working with the Association office and taking into account the outcome of the Membership Survey undertaken towards the end of this reporting period, the committee will:
 - a. Plan, depending on pandemic guidance, an all-ranks function;
 - b. Explore opportunities to hold the annual QARANC Association lunch at regional venues.
3. We will maximise the opportunities available via social media platforms to encourage new members and communicate with existing members.
4. Explore opportunities for synergy with the Media and Communications committee. There are opportunities for collaboration and mutual support that need to be realised.

General Secretary's Report

Recognising the impact of working from home on team morale and productivity staff welfare has been paramount throughout the year. This has been addressed by holding virtual weekly meetings, in addition the Board approved a team building activity with all staff attending a virtual cookery course and changing working hours on Wednesdays to allow protected development and wellbeing time.

With minor exceptions we have achieved business as usual throughout the pandemic. IT solutions were put in place and the Association provided work mobile phones. In accordance with Health and Safety all staff conducted a workstation assessment for home working. The Association provided the necessary equipment where required.

Achievements:

All functions were cancelled but negotiation with venues ensured all deposits were carried over.

Corps Day in March 2021 was pre-recorded and then shared via Zoom on the day. It proved a great success with over 450 members dialling in from all over the world. The video was made available for those unable to watch on the day.

“Thank you and everybody involved in making Corps Day so special for all those who served in the QA’s! It was a lovely service beautifully conducted by Reverend John Harvey who is well known to all of us of a certain age! The hymns and readings chosen were very appropriate and poignant too. I appreciate the hard work and commitment and time spent on planning and preparing the service particularly a Virtual one”.

Nominations were invited for the QA Association Medal and considered by a panel of trustees. Two citations were of a particularly high standard this year with individuals going above and beyond to support members of their branch.

Problems and Actions Taken:

MoD staffing of the role responsible for administering Payroll Giving has continued to be an issue, resulting in a delay in payments from newly signed up serving members and subsequent loss of income. The General Secretary is actively pursuing QARANC access to the system so that we can input our own data.

Following an MoD review all phones were due to be removed from offices, leaving only Skype capability and only for those with Modnet access. The QARANC and RAMC Associations successfully put forward a case to retain a landline for each charity’s use.

Although new recruits continued to join the Corps, the ability to engage with them became difficult as no face-to-face meetings were possible. The Association PowerPoint presentation was updated and delivered via Zoom wherever possible.

Plans for 2021-2022:

There is no fixed date for a return to the office in Robertson House. Once known we will review working practices and working from home arrangements. A risk assessment will be carried out and any recommendations implemented before we resume office working.

The QA Association award is to be aligned with CNO(A) awards. Guidance will be provided for writing citations. It was recognised that previously a lack of evidence left some nominees inadequately represented.

Visits to Units and new recruits will be resumed and will be led either by the General Secretary or the Representative Sergeant Major.

Dependent upon the success of the “out of London” Reunion Lunch, the Association will look at holding more regional events in the future.

Branches

The Trustees are grateful to our network of Branches. Branch committees have provided support to their members in what has been a very challenging year. This support has been offered in a variety of ways and Association members across the country have received small gifts, flowers, notelets and stamps and phone calls. In some areas branch committees

subdivided their membership, each taking a smaller group of people with whom to keep in regular contact.

Some Branches set up regular Zoom meetings with presentations, discussions and catch up and chat meetings; virtual coffee mornings enabled members spread across Scotland to connect and enjoy friendship; a Murder Mystery Dinner Night was held and two branches held a joint virtual Burns Night Dinner with the Haggis piped in by Captain Cath Pounder, QARANC (V) a member of 205 (Sc) Fd Hosp (V).



As you will read elsewhere in this report, we have through a variety of initiatives widened the reach of our branches and the support given to members has been very well received. This is evident from the thank you letters and increased interaction on our social media platforms.

Zoom meetings between the Office Team and Branch Chairs and Secretaries, usually with the Board Chair and Vice Chair in attendance, have been well received and has improved engagement both with and between the branches, making it more personal and offering more opportunity for questions, problem solving, swapping ideas and even inter-branch activity.

In December 2020 the Association increased the branch funding to £8 per branch member to help with admin costs. An additional £2 was added so that branches could send Christmas cards to all members to help combat the isolation created by the pandemic. The branches have continued to spend the covid relief grant awarded in 2019-20

QA Association Medal winner

The 2021 award went to Donna Price, secretary of the Catterick Branch. The award consists of an engraved medal, a purse funded by the Association and a framed citation. Her citation read as follows:

Donna Price has epitomised what it means to be a lifelong QARANC and never more so than during the worst global pandemic seen for a century. By mid-March 2020 there was a palpable fear across the nation as we watched with horror, the arrival of a deadly virus to our shores. Her care and compassion coupled with that fabulous ex RSM efficiency, has been the driving force behind a number of Keep in Touch initiatives, ensuring our retired members have not “gone it alone” during the pandemic. With many members shielding, Donna quickly established a buddy system for committee members to regularly contact those without IT, whilst she herself was shielding and learning to work from home as an Occupational Health advisor.

The famous QA fighting spirit has been so evident across the Catterick Branch, with Donna at the helm, hand making Scarlet and Grey facemasks and cards for all members whilst successfully selling them to fund raise. Her NHS rainbow seeds were a genius idea that the retired members have loved, watching gardens bloom in colour during the spring, bringing hope and joy to many. Donna has become a zoom expert overnight but most of all, she has been on the phone as a listening ear, alleviating many members anxieties that come with isolation and being far from families and loved ones.

On hearing of a member whose husband's dementia had deteriorated during the first lockdown, Donna liaised with Social Services to arrange a respite bed for him, enabling a much-needed rest for our elderly branch member. Recognising the lack of local family support, the QA family have rallied around her, with Donna's weekly phone calls, support with shopping and in between lockdowns, visits to see her in person. This is the true belonging and comradeship it means to be part of the QARANC family and Donna is the absolute nucleus to the Catterick Branch.

Donna, like Dame Margot Turner has thrived in adversity, showing us an indomitable spirit and immense capacity for welfare. With so many of our members on the front-line delivering care, a year on she recognises the fatigue in all of us. She will call me on the pretence of a question but in reality, is checking I'm ok, for which I am ever grateful.



Queen Alexandra's Royal Army Nursing Corps Association

Charitable Incorporated Organisation (Foundation Model)
1163821

Financial Statements

30 June 2021

Queen Alexandra's Royal Army Nursing Corps Association
Financial Statements
Year ended 30 June 2021

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Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 28 October 2021 and signed on behalf of the board of trustees by:

Colonel Alison Farmer ARRC QHN
Chief Nursing Officer Army
President The QARANC Association

Colonel (Retd) John Quinn OStJ
Chair Board of Trustees

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association

Year ended 30 June 2021

Opinion

We have audited the financial statements of Queen Alexandra's Royal Army Nursing Corps Association (the 'charity') for the year ended 30 June 2021 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association (*continued*)

Year ended 30 June 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association (*continued*)

Year ended 30 June 2021

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the Trustees and other management (as required by auditing standards), the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably. Firstly the charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charity legislation) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Secondly, the charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statement, for instance through the imposition of fines or litigation. We indemnified areas as those most likely to have such an effect: anti bribery and certain aspects of charity legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example; the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as we any audit there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Queen Alexandra's Royal Army Nursing Corps Association

Independent Auditor's Report to the Members of Queen Alexandra's Royal Army Nursing Corps Association (*continued*)

Year ended 30 June 2021

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McManners BSc ACA ACMI (Senior Statutory Auditor)
For and on behalf of
TTCA Ltd
Chartered accountants & statutory auditor
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

28 October 2021

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	3	284,613	284,613
Investment income	4	176,366	176,366
Total income		460,979	460,979
Expenditure			
Expenditure on charitable activities	5,6	327,039	327,039
Total expenditure		327,039	327,039
Net gains on investments	8	526,602	526,602
Net income/(expenditure) and net movement in funds		660,542	660,542
Reconciliation of funds			
Total funds brought forward		5,736,566	5,736,566
Total funds carried forward		6,397,108	6,397,108

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	5,954	3,919
Heritage assets	14	316,272	311,083
Investments	15	5,699,967	5,152,356
		6,022,193	5,467,358
Current assets			
Debtors	16	49,660	56,261
Cash at bank and in hand		331,851	230,282
		381,511	286,543
Creditors: amounts falling due within one year	17	6,596	17,335
Net current assets		374,915	269,208
Total assets less current liabilities		6,397,108	5,736,566
Funds of the charity			
Unrestricted funds		6,397,108	5,736,566
Total charity funds	18	6,397,108	5,736,566

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2021, and are signed on behalf of the board by:

Colonel Alison Farmer ARRC QHN
Chief Nursing Officer Army
President The QARANC Association

Colonel (Retd) John Quinn OStJ
Chair Board of Trustees

The notes on pages 33 to 38 form part of these financial statements

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2021

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies (*continued*)

Year ended 30 June 2021

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings -	20% reducing balances
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Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies (*continued*)

Year ended 30 June 2021

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Regimental Headquarters, Army Medical Services Headquarters, Robertson House, Slim Road, Camberley, GU15 4NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Small Donations individually less than £1,000	3,062	3,062	3,854	3,854
PT Groom	10,000	10,000	-	-
Membership subscriptions as donations	142,294	142,294	136,835	136,835
Legacies				
Joan Pease	119,916	119,916	-	-
Eric Turner	9,041	9,041	-	-
Legacies under £1,000	300	300	-	-
	<u>284,613</u>	<u>284,613</u>	<u>140,689</u>	<u>140,689</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from other investments	175,969	175,969	175,070	175,070
Bank interest receivable	397	397	1,796	1,796
	<u>176,366</u>	<u>176,366</u>	<u>176,866</u>	<u>176,866</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Expenditure on charitable activities	274,673	274,673	341,004	341,004
Support costs	52,366	52,366	69,276	69,276
	<u>327,039</u>	<u>327,039</u>	<u>410,280</u>	<u>410,280</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements (*continued*)

Year ended 30 June 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable activity	76,769	197,904	46,366	321,039	406,920
Governance costs	–	–	6,000	6,000	3,360
	<u>76,769</u>	<u>197,904</u>	<u>52,366</u>	<u>327,039</u>	<u>410,280</u>

7. Analysis of grants

	2021 £	2020 £
Grants to institutions		
Grants to army personnel and institutions	120,258	150,911
Grants to individuals		
Benevolence for members of the QARANC	77,646	110,995
Total grants	<u>197,904</u>	<u>261,906</u>

8. Net gains on investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gains/(losses) on other investment assets	526,602	526,602	20,190	20,190

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):	2021 £	2020 £
Depreciation of tangible fixed assets	1,488	979

10. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	3,480	3,360

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements (*continued*)

Year ended 30 June 2021

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	49,373	36,749

The average head count of employees during the year was 3 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year, meeting and travel costs amounting to £262 were reimbursed to the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2020	13,628	13,628
Additions	3,523	3,523
At 30 June 2021	17,151	17,151
Depreciation		
At 1 July 2020	9,709	9,709
Charge for the year	1,488	1,488
At 30 June 2021	11,197	11,197
Carrying amount		
At 30 June 2021	5,954	5,954
At 30 June 2020	3,919	3,919

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements (*continued*)

Year ended 30 June 2021

14. Heritage assets

The charity holds various items of historic and cultural importance spanning the existence of the charity and corps. These include furniture, paintings medals and silverware. The charity holds these items for safekeeping and for cultural purposes.

	Heritage assets £
Cost or valuation	
At 1 July 2020	311,083
Additions	5,189
At 30 June 2021	316,272
Accumulated depreciation	
At 1 July 2020 and 30 June 2021	–
Carrying amount	
At 30 June 2021	316,272
At 30 June 2020	311,083

All assets are held on a valuation basis. The assets were revalued by various experts and are shown at 2/3rd's of the stated insurance valuation provided by them. This is considered by the trustees to be a fair recognition of the value of the items.

Summary of transactions

	2021 £	2020 £	2019 £	2018 £	2017 £
Included in the statement of financial position					
Purchases	5,189	10,790	8,670	5,303	–
Total additions	5,189	10,790	8,670	5,303	–

15. Investments

	Other investments £
Cost or valuation	
At 1 July 2020	5,152,356
Additions	21,009
Fair value movements	526,602
At 30 June 2021	5,699,967
Carrying amount	
At 30 June 2021	5,699,967
At 30 June 2020	5,152,356

All investments shown above are held at valuation.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements (*continued*)

Year ended 30 June 2021

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	49,660	56,261
	<u><u> </u></u>	<u><u> </u></u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	6,596	17,335
	<u><u> </u></u>	<u><u> </u></u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 July 2020	Income	Expenditure	Gains and losses	At 30 June 2021
	£	£	£	£	£
General funds	5,736,566	460,979	(327,039)	526,602	6,397,108
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

	At 1 July 2019	Income	Expenditure	Gains and losses	At 30 June 2020
	£	£	£	£	£
General funds	5,809,101	317,555	(410,280)	20,190	5,736,566
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	5,954	5,954
Heritage assets	316,272	316,272
Investments	5,699,967	5,699,967
Current assets	381,511	381,511
Creditors less than 1 year	(6,596)	(6,596)
	<u><u> </u></u>	<u><u> </u></u>
Net assets	6,397,108	6,397,108
	<u><u> </u></u>	<u><u> </u></u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements (*continued*)

Year ended 30 June 2021

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,919	3,919
Heritage assets	311,083	311,083
Investments	5,152,356	5,152,356
Current assets	286,543	286,543
Creditors less than 1 year	(17,335)	(17,335)
Net assets	<u>5,736,566</u>	<u>5,736,566</u>

20. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>6,031,818</u>	<u>5,382,638</u>

Appendix 1

Trustee Appointments, Resignations and Extensions: July 2020 - June 2021

Ex Officio (4)

Name	Appointment	Date of Appointment	Appointment Expiry Date	Sub Committee Membership
Col Alison Farmer ARRC Chief Nursing Officer Army	President	December 2019	Completion of appointment	N/A
Col Carol Kefford	Colonel Commandant	July 2017		
Col Kevin Davies MBE CStJ	Colonel Commandant	January 2021		
WO1 Caroline Olive	Senior QARANC Warrant Officer	2019		Benevolence & Grants Finance

Nominated Trustees (7)

Name	Appointment	Date of Appointment	Appointment Expiry Date	Sub Committee Membership
Col (Retd) John Quinn OSTJ	Chair	July 2016	July 2022	Finance (Chair) Benevolence & Grants (Chair) Governance Heritage
Lt Col Debra Ritsperis	Senior Regular Officer	July 2017	November 2021	Governance Membership
Lt Col Joanne Cooke	Senior Reserve Officer	July 2019	July 2022	Media and Comms. (Chair)
S/Sgt Cally Brunton	Regular Soldier	July 2020	July 2023	Membership
Cpl Hannah Gray	Reserve Soldier	April 2020	April 2023	Media & Comms
Major (Retd) Alisa Lakeman-Ford	Specialist Trustee (Finance)	January 2020	January 2023	Finance
Lt Col Janet Kelly	Specialist Trustee (Legal)	July 2020	July 2023	Heritage

Appointed Trustees (7)

Name	Trustee Appointment	Date of Appointment	Appointment Expiry Date	Sub Committee Membership
Lt Col (Retd) Merrill Bate ARRC	Vice Chair	November 2018	July 2023	Governance (Chair) Benevolence & Grants Finance
Vacancy				
Lt Col (Retd) Duane Fletcher OStJ. MBE		November 2020	November 2023	Benevolence & Grants
Lt Col (Retd) Keiron Spires QVRM TD		April 2017	April 2023	Heritage (Chair)
Vacancy				
Captain (Retd) Elizabeth Keenan		May 2019	May 2022	Benevolence & Grants
Sgt Rosina Dicks		April 2020	April 2023	Membership

Retirements and Resignations

Name	Date of Appointment	Date of Retirement / Resignation	Sub Committee Membership
Lt Col (Retd) Simon Davies RRC VR	April 2020	16 June 2021	Membership (Chair)
Captain Adam MacDonald	April 2020	26 March 2021	Membership

Extensions of Appointment

Name	Date of Appointment	Date of Extension	Length of Extension	Notes and Total Service
Lt Col (Retd) Merrill Bate ARRC	November 2018	July 2020	3 years	Appointed Vice Chair with 3 yr extension of appointment

Appendix 2

Membership of the Heritage Committee

Keiron Spires (Chair)
John Quinn (Chair Board of Trustees)
Janet Kelly (Trustee)
Sue McAteer (General Secretary)
Alison Spires (Subject Matter Expert)
Graham Bandy (Subject Matter Expert)
Jason Semmens (*ex officio* Director of the Museum of Military Medicine)
Rebekah Sloane-Mather (*ex officio* PhD Scholar)
Olivia Barnes (Co-opted Member)
Cath Pounder (Co-opted Member)
Fiona Mitford (Co-opted Member)
Julia Jones (Co-opted Member)
Alan Taberner (Co-opted Member)
Linda Taberner (Co-opted Member)
Professor Christine Hallett, University of Huddersfield (Co-opted Member, Subject Matter Expert, joins July 2021)