



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



CONTENTS

Charity Information	3
Introduction by the President	4
Overview by the Chairman of the Trustees	5
Trustees Reports	
The Board	6
Committee Reports:	
Governance	8
Finance and General Purposes	9
Benevolence and Grants	10
Heritage	12
Media and Communications	14
Membership	16
General Secretary's Report	17
QARANC Association Branches	18
Financial Review	
Financial Statements	21
Independent Auditors Report to the Trustees	23
Statement of Financial Activities	27
Statement of Financial Position	28
Accounting Policies	29
Notes to the Financial Statements	32
Appendices	
1. Trustee Appointments, Resignations and Extensions: July 2020 - June 2021	39
2. Membership of the Heritage Committee	41

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.

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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

	Page
Trustee' responsibilities statement	23
Independent auditor's report to the Trustees	24
Statement of financial activities	28
Statement of financial position	29
Accounting policies	30
Notes to the financial statements	33

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
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	284,613	284,613	140,689
Investment income	4	176,366	176,366	176,866
Total income		<u>460,979</u>	<u>460,979</u>	<u>317,555</u>
Expenditure				
Expenditure on charitable activities	5,6	327,039	327,039	410,280
Total expenditure		<u>327,039</u>	<u>327,039</u>	<u>410,280</u>
Net gains on investments	8	526,602	526,602	20,190
Net income/(expenditure) and net movement in funds		<u>660,542</u>	<u>660,542</u>	<u>(72,535)</u>
Reconciliation of funds				
Total funds brought forward		5,736,566	5,736,566	5,809,101
Total funds carried forward		<u>6,397,108</u>	<u>6,397,108</u>	<u>5,736,566</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 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
-----------------------	-----------------------

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
	<hr/>
At 30 June 2021	316,272
	<hr/>
Accumulated depreciation	
At 1 July 2020 and 30 June 2021	–
	<hr/>
Carrying amount	
At 30 June 2021	316,272
	<hr/>
At 30 June 2020	311,083
	<hr/>

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	–
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

15. Investments

	Other investments £
Cost or valuation	
At 1 July 2020	5,152,356
Additions	21,009
Fair value movements	526,602
	<hr/>
At 30 June 2021	5,699,967
	<hr/>
Carrying amount	
At 30 June 2021	5,699,967
	<hr/>
At 30 June 2020	5,152,356
	<hr/>

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

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	6,596	17,335

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

	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

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)
Net assets	6,397,108	6,397,108

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)