

**QUEEN'S GUARD OFFICERS' MESS**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**REGISTERED CHARITY No 1158087**

## QUEEN'S GUARD OFFICERS' MESS

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## QUEEN'S GUARD OFFICERS' MESS

### LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees** Major General B J Bathurst CBE  
Colonel C A Lockhart  
Lieutenant Colonel P C A McMullen  
Lieutenant Colonel G C G R Stone  
D S S Chichester Esq

**Charity Number** 1158087

**Address** Horse Guards  
Whitehall  
London  
SW1A 2AX

**Independent Examiner** Cara Turlington FCA DChA  
Saffery Champness LLP  
Chartered Accountants  
71 Queen Victoria Street  
London  
EC4V 4BE

**QUEEN'S GUARD OFFICERS' MESS  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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The trustees present their financial statements for the year ended 30 September 2018. The trustees who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

Prior to 1 October 2010 the Officers Mess was accounted for as part of the Household Division Charity (Charity number 1138248). Subsequent to that it was governed by a Constitution adopted on 1st October 2010. It was registered with the Charity Commission on 1 August 2014.

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

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

**Trustees**

The trustees who served during the year and to the date of these accounts were:

Major General B J Bathurst CBE

Major General Sir Edward Smyth-Osbourne KCVO CBE (retired 26 March 2019)

Colonel C A Lockhart (appointed 26 March 2019)

Lieutenant Colonel P C A McMullen

Lieutenant Colonel G C G R Stone (appointed 15 December 2017)

Lieutenant Colonel D Hannah MBE (retired 15 December 2017)

S M Corbett Esq, LVO (retired 13 November 2018)

D S S Chichester Esq (appointed 13 November 2018)

**Objectives and activities**

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

**Financial Review and Achievements and Performance**

Total income in the year amounted to £121,176 (2017: £108,991). Expenditure totalled £118,741 (2017: £107,944) giving a net surplus of £2,435 (2017: net surplus £1,047).

**Reserves**

The charity had reserves of £42,346 (2017: £39,911) at 30 September 2018. The policy is to maintain sufficient reserves to cover any fluctuations in income and expenditure. The trustees consider the level of reserves at 30 September 2018 to be acceptable.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**Public Benefit**

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

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**QUEEN'S GUARD OFFICERS' MESS  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**Plans for Future Periods**

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

**Statement of Trustees' responsibilities**

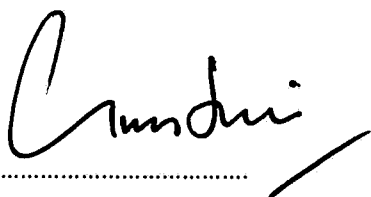
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by the Trustees on *5 July* and signed on their behalf by:



.....

Trustee

## QUEEN'S GUARD OFFICERS' MESS

### INDEPENDENT EXAMINER'S REPORT

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I report to the trustees on my examination of the accounts of the Queen's Guards Officers' Mess for the year ended 30 September 2018.

#### **Respective Responsibilities of trustees and examiner**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### **Basis of independent examiner's report**

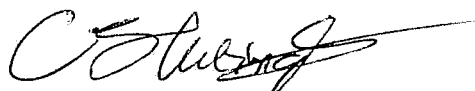
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

15 July 2019

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**QUEEN'S GUARD OFFICERS' MESS  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

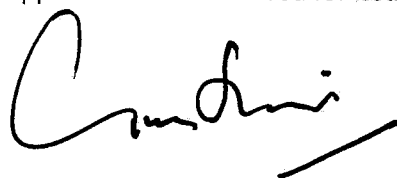
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations	9,529	14,435
Charitable activities	111,647	94,556
Total income	<u>121,176</u>	<u>108,991</u>
<b>Expenditure</b>		
Charitable activities	118,741	107,944
Total expenditure	<u>118,741</u>	<u>107,944</u>
<b>Net income and net movement in funds</b>	2,435	1,047
Total funds brought forward	39,911	38,864
<b>Total funds carried forward</b>	<u>42,346</u>	<u>39,911</u>

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

QUEEN'S GUARD OFFICERS' MESS  
BALANCE SHEET  
AS AT 30 SEPTEMBER 2018

	Note	2018 £	2018 £	2017 £	2017 £
<b>Tangible fixed assets</b>	3		-		1,811
<b>Current assets</b>					
Stock	4	6,939		5,646	
Debtors		-		1,614	
Cash at bank and in hand		38,486		33,472	
		<u>45,425</u>		<u>40,732</u>	
<b>Current liabilities</b>					
Creditors: Amounts falling due within one year	5	<u>(3,079)</u>		<u>(2,632)</u>	
<b>Net current assets</b>			42,346		38,100
<b>Net assets</b>			<u>42,346</u>		<u>39,911</u>
<b>Unrestricted funds</b>			<u>42,346</u>		<u>39,911</u>
<b>Total funds</b>			<u>42,346</u>		<u>39,911</u>

Approved and authorised for issue by the trustees on



Trustee



2019



**1 Accounting policies**

**1.1 Basis of accounts**

The financial statements are prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014, as amended by the bulletin published in February 2016, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

**1.2 Going concern**

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

**1.3 Exemption from preparing a cash flow**

The charity has taken the exemption provided in Update Bulletin 1 updating Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) allowing small charities not to prepare a cash flow statement.

**1.4 Incoming resources**

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

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

**1.5 Resources expended**

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

**1.5 Resources expended (continued)**

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

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are valued at historic cost.

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

**1.7 Stock**

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

**1.8 Financial assets**

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

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

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

**1.9 Financial liabilities**

Basic financial liabilities are initially measured at transaction price.

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

**1.10 Key judgements and assumptions**

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

**1.11 Funds**

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

QUEEN'S GUARD OFFICERS' MESS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

**2 Trustees remuneration and expenses**

No trustees were remunerated or reimbursed expenses in either period.

**3 Tangible fixed assets**

	<b>Furniture &amp; Equipment £</b>
<b>Cost</b>	
At 1 October 2017	12,558
Additions	-
At 30 September 2018	<u>12,558</u>
<b>Depreciation</b>	
At 1 October 2017	10,747
Charge for the year	1,811
At 30 September 2018	<u>12,558</u>
<b>Net Book Value:</b>	
30 September 2018	<u>-</u>
30 September 2017	<u>1,811</u>

**4 Stocks**

	<b>2018 £</b>	<b>2017 £</b>
Wine	6,009	5,237
Snacks	930	409
	<u>6,939</u>	<u>5,646</u>

**5 Creditors**

	<b>2018 £</b>	<b>2017 £</b>
Accruals	2,200	2,000
Other creditors:		
- Trade	-	2
- Staff fund	805	630
- VAT	74	-
	<u>3,079</u>	<u>2,632</u>

**QUEEN'S GUARD OFFICERS' MESS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**6 Related party transactions**

The Trustees confirm that there have been no related party transactions in the period which require disclosure in the financial statements.

**7 Comparative statement of financial activities**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Donations	14,435	5,992
Charitable activities	94,556	105,774
Total incoming resources	<u>108,991</u>	<u>111,766</u>
<b>Resources expended</b>		
Charitable activities	107,944	109,055
Total resources expended	<u>107,944</u>	<u>109,055</u>
<b>Net income and net movement in funds</b>	1,047	2,711
Total funds brought forward	38,864	36,153
<b>Total funds carried forward</b>	<u><u>39,911</u></u>	<u><u>38,864</u></u>