



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

Charitable Incorporated Organisation (Foundation Model)
1163821

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



Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2022

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Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report

Year ended 30 June 2022

Charity Information:

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

Patron: HRH The Countess of Wessex GCVO

President: Colonel AEB Farmer ARRC KHN

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

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

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

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

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

Email: gensec@qarancassociation.org.uk

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Introduction by the President

Colonel Alison E B Farmer ARRC KHN



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

notable anniversaries within our Corps history.

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

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

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

Overview by the Chair of the Board

Colonel (Retd) JD Quinn OSTJ



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

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

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

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

I am entirely satisfied with this report.

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Colonel Commandant Report

Colonel Carol Kefford

Colonel Kevin Davies MBE RRC CStJ TD DL



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

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

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

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

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

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

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

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The Association

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

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

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

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

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

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

The Board has a responsibility to ensure the Association:

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

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

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

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

The Board of Trustees - Governance

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

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

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

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

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

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

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

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

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

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

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

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

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

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Sub-Committee Reports

Governance Committee Report

Achievements:

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

We were delighted to receive this feedback....

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

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

During the 2021-2022 reporting year we:

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

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Trustees' Annual Report *(continued)*

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

Problems and Actions Taken:

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

Plans for the Future:

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

The Board (April 2022) agreed that:

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

¹ NCVO: National Council for Voluntary Organisations

² [Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/102422/constitution_of_a_charitable_incorporated_organisation.pdf)

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

Finance and General Purposes Committee Report

Achievements:

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

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

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

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

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

In 2021-2022 we:

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

⁴ SORP: Statement of Recommended Practice.

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Plans for the Future:

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

Benevolence and Grants Committee Report

Achievements:

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

⁵ [The Caldicott Principles - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

⁶ Annual Maintenance Grants were previously known as Annuities.

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

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

and made the grants of:

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

Impact:

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

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

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

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Trustees' Annual Report *(continued)*

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

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

Problems and Actions Taken:

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

Plans for the Future:

During 2022-2023 the committee will:

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

Heritage Committee Report

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

Achievements:

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

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Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

Problems:

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

Plans for the Future:

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

Membership and Media Committee Report

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Achievements:

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



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



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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Problems:

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

Plans for the Future:

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

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

General Secretary's Report



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

Achievements:

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

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

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

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

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

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

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

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

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

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

75 years of the QA Association.

50 years of Ward Stewardesses.

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

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

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

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

⁹ CPD: Continuing Professional Development

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

Problems and Actions Taken:

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

Plans for the Future:

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

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

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

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

QARANC Association Branches:

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

QARANC Association Medal Winner



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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Financial Review

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

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

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

Trustees' responsibilities statement

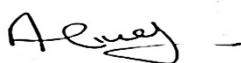
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Colonel A Farmer ARRC KHN
President of the Board of Trustees

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

Queen Alexandra's Royal Army Nursing Corps Association
Independent Auditor's Report to the Members of Queen Alexandra's Royal
Army Nursing Corps Association
Year ended 30 June 2022

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

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

Year ended 30 June 2022

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Queen Alexandra's Royal Army Nursing Corps Association

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

Year ended 30 June 2022

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

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

Year ended 30 June 2022

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

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

Use of our report

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

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Activities

Year ended 30 June 2022

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Statement of Financial Position

30 June 2022

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

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



Colonel A Farmer ARRC KHN
President of the Board of Trustees

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

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies

Year ended 30 June 2022

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

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

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2022

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

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

Heritage assets

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

Queen Alexandra's Royal Army Nursing Corps Association

Accounting Policies *(continued)*

Year ended 30 June 2022

Investments

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

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

Financial instruments

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

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

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

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

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements

Year ended 30 June 2022

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Donations and legacies

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

4. Investment income

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

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Expenditure on charitable activities	361,574	361,574	274,673	274,673
Support costs	56,654	56,654	52,366	52,366
	<u>418,228</u>	<u>418,228</u>	<u>327,039</u>	<u>327,039</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activity	78,036	283,537	52,694	414,267	321,039
Governance costs	—	—	3,960	3,960	6,000
	<u>78,036</u>	<u>283,537</u>	<u>56,654</u>	<u>418,227</u>	<u>327,039</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Communications and IT	2,984	2,984	2,893
General office	7,215	7,215	17,548
Finance costs	1,752	1,752	1,714
Governance costs	3,960	3,960	6,000
Meeting and travel costs	13,737	13,737	307
Professional fees	25,742	25,742	22,416
Depreciation	1,264	1,264	1,264
	<u>56,654</u>	<u>56,654</u>	<u>52,142</u>

8. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Grants to army personnel and institutions	174,778	239,425
Grants to individuals		
Benevolence for members of the QARANC	108,759	155,292
Total grants	<u>283,537</u>	<u>394,717</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

9. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	(478,155)	<u>(478,155)</u>	526,602	<u>526,602</u>

10. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,264</u>	<u>1,488</u>

11. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>3,960</u>	<u>3,480</u>

12. Staff costs

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

	2022 £	2021 £
Wages and salaries	<u>46,714</u>	<u>49,373</u>

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

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

During the year, meeting and travel costs amounting to £2,785 were reimbursed to the trustees.

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 July 2021	17,151	17,151
Additions	368	368
At 30 June 2022	<u>17,519</u>	<u>17,519</u>
Depreciation		
At 1 July 2021	11,197	11,197
Charge for the year	1,264	1,264
At 30 June 2022	<u>12,461</u>	<u>12,461</u>
Carrying amount		
At 30 June 2022	<u>5,058</u>	<u>5,058</u>
At 30 June 2021	<u>5,954</u>	<u>5,954</u>

15. Heritage assets

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

	Heritage asset 1 £
Cost or valuation	
At 1 July 2021	316,272
Additions	445
At 30 June 2022	<u>316,717</u>
Accumulated depreciation	
At 1 July 2021 and 30 June 2022	<u>-</u>
Carrying amount	
At 30 June 2022	<u>316,717</u>
At 30 June 2021	<u>316,272</u>

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

Summary of transactions

Included in the statement of financial position

	2022 £	2021 £	2020 £	2019 £	2018 £
Purchases	445	5,189	10,790	8,670	5,303
Total additions	<u>445</u>	<u>5,189</u>	<u>10,790</u>	<u>8,670</u>	<u>5,303</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

16. Investments

	Other investments £
Cost or valuation	
At 1 July 2021	5,699,967
Additions	24,214
Fair value movements	<u>(478,156)</u>
At 30 June 2022	<u>5,246,025</u>
Impairment	
At 1 July 2021 and 30 June 2022	<u>—</u>
Carrying amount	
At 30 June 2022	<u>5,246,025</u>
At 30 June 2021	<u>5,699,967</u>

All investments shown above are held at valuation.

17. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>52,124</u>	<u>49,660</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>21,064</u>	<u>6,596</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 July 2021 £	Income £	Expenditure £	Gains and losses £	At 30 June 2022 £
General funds	<u>6,397,108</u>	<u>391,380</u>	<u>(418,228)</u>	<u>(478,155)</u>	<u>5,892,105</u>
	At 1 July 2020 £	Income £	Expenditure £	Gains and losses £	At 30 June 2021 £
General funds	<u>5,736,566</u>	<u>460,979</u>	<u>(327,039)</u>	<u>526,602</u>	<u>6,397,108</u>

Queen Alexandra's Royal Army Nursing Corps Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

20. Analysis of net assets between funds

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

	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	<u>6,397,108</u>	<u>6,397,108</u>

Signature:

Email: