KING'S GUARD OFFICERS' MESS

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

REGISTERED CHARITY NO. 1158087

KING'S GUARD OFFICERS' MESS

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	The sole Trustee of the Charity is the Household Division Charity CIO (registered charity number 1200873). The Trustees of the Household Division Charity who served during the year and to the date of this report are: Major General J M H Bowder OBE Brigadier M S P Berry (resigned 5 February 2026) Lieutenant Colonel R R D Griffin (appointed 5 February 2026) Lieutenant Colonel G C Light (resigned 21 November 2025) Lieutenant Colonel E J Paintin (appointed 22 November 2025) Lieutenant Colonel C M J Foinette D S S Chichester Esq J A C Campbell-Johnston Esq J B Codrington Esq (appointed 29 May 2025)
Charity Number	1158087
Address	Horse Guards Whitehall London SW1A 2AX
Independent Examiner	Cara Turtington FCA DChA Saffery LLP 71 Queen Victoria Street London EC4V 4BE
Bankers	Lloyds TSB Bank Plc Guards & Cavalry Branch 7 Pall Mall London SW1Y 5NA

The trustee presents its financial statements for the year ended 30 September 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management
The Charity is governed by a Constitution adopted on 1st October 2010. Formerly having the status of an excepted military charity, it was registered with the Charity Commission on 1 August 2014. It formally changed its name to the King's Guard Officers' Mess following the Accession of His Majesty King Charles III in 2022.

The sole Trustee of the Charity is the Household Division Charity CIO (registered charity number 1200873).

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

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

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

Financial Review of Achievements and Performance
Total income in the year amounted to £140,202 (2024: £145,693), including wages in kind of £8,526 (2024: £8,526). Expenditure totalled £163,581 (2024: £140,004), including wages in kind of £8,526 (2024: £8,526), giving a deficit of £23,379 (2024: surplus of £5,689).

The charity continued to support those using the King's Guard Officers' Mess at St James's Palace with the intention always of mitigating the running costs which are otherwise met by the officers on Guard throughout the financial year. In the past 12 months, additional costs included both redecoration and transferring the Fraser Collection to the custodianship of the Royal Collection.

Reserves
The charity had reserves of £18,584 at 30 September 2025 (2024: £41,963). 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 2025 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. The Trustees are aware of the risks associated with the small staff team at the charity, including the risk of fraud and risks associated with cash handling. The trustees are therefore involved in the day to day management of the charity.

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

Plans for Future Periods

The impact of rising inflation and living costs mean that every effort is being made to ensure that officers are being charged fairly during their respective turns on duty.

The Trustees have made the decision transfer the activities of this charity to the Ministry of Defence. As a result this charity will cease to exist at the date of transfer. Although not yet finalised, this is expected to be within twelve months of the date of approval of these accounts.

Statement of Trustees' responsibilities

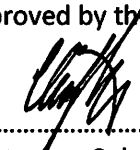
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by the Trustee on 27th July 2026. and signed on their behalf by:



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Lieutenant Colonel C M J Foinette
Trustee of Household Division Charity

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEE OF KING'S GUARD OFFICERS' MESS

I report to the trustee on my examination of the accounts of the King's Guards Officers' Mess for the year ended 30 September 2025.

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

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

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

Independent examiner's qualified statement
I have completed my examination. I have identified a matter of concern in my report as set out below. The charity holds stock amounting to £7,143 at the balance sheet date. The trustees were unable to provide records or other evidence to support the quantity and/or valuation of stock held at the year end. Consequently, I was unable to conclude that sufficient accounts records were kept in respect of the stock balance. I confirm that no other material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect:

1. the accounts do not accord with those records; or

2. 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.

Other matters of note
We draw attention to note 8 to the financial statements which explain that the Trustees have made the decision to transfer the activities of this charity to the Ministry of Defence. Therefore, they have concluded that it is not appropriate to adopt the going concern basis of accounting in preparing these financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern, as described in note 1.2.

Except for the matters noted above 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.

Saffery LLP

Cara Turtington FCA DChA
Saffery LLP
28 July 2026

71 Queen Victoria Street
London, EC4V 4BE

KING'S GUARD OFFICERS' MESS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
Income		
Donations	9,781	9,547
Charitable activities	130,310	136,146
Bank interest	111	-
Total income	140,202	145,693
Expenditure		
Charitable activities	163,581	140,004
Total expenditure	163,581	140,004
Net (expenditure)/income and net movement in funds	(23,379)	5,689
Total funds brought forward	41,963	36,274
Total funds carried forward	18,584	41,963

The statement of financial activities includes all gains and losses in the year.

KING'S GUARD OFFICERS' MESS
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Tangible fixed assets	3		-		-
Current assets					
Stock	4	7,143		8,386	
Debtors	5	713		1,270	
Cash at bank and in hand		21,998		49,919	
		29,854		59,575	
Current liabilities					
Creditors: Amounts falling due within one year	6	(11,270)		(17,612)	
Net current assets			18,584		41,963
Net assets			18,584		41,963
Unrestricted funds			18,584		41,963
Total funds			18,584		41,963

Approved and authorised for issue by the trustee on 22nd July 2026

Lieutenant Colonel C M J Foinette
Trustee of Household Division Charity CIO

1 Accounting policies

1.1 Basis of accounts

The financial statements are prepared in accordance with the second edition of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 Going concern

As explained below in note 8, the Trustees have made the decision transfer the activities of this charity to the Ministry of Defence. As a result this charity will cease to exist at the date of transfer. Although not yet finalised, this is expected to be within twelve months of the date of approval of these accounts. Therefore, these accounts have been prepared on a basis other than going concern.

1.3 Exemption from preparing a cash flow

Advantage has been taken of the exemption for charities with income less than £500,000 from preparing a cash flow statement.

1.4 Incoming resources

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

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

1.5 Resources expended

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

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.

2 Trustees remuneration and expenses

No trustees were remunerated or reimbursed expenses in either period.

3 Tangible fixed assets

	Furniture & Equipment £
Cost	
At 1 October 2024	12,558
Additions	-
At 30 September 2025	12,558
Depreciation	
At 1 October 2024	12,558
Charge for the year	-
At 30 September 2025	12,558
Net Book Value:	
30 September 2025	-
30 September 2024	-

4 Stocks

	2025 £	2024 £
Bar stock	7,143	8,386
	7,143	8,386

5 Debtors

	2025 £	2024 £
Officers' accounts	713	1,270
	713	1,270

6 Creditors

	2025	2024
	£	£
Trade Creditors	6,632	7,081
Accruals	4,638	2,780
Other creditors:		
- Staff fund	-	4,029
- VAT	-	3,722
	11,270	17,612

7 Related party transactions

The Trustees confirm that there have been no related party transactions in the period which require disclosure in the financial statements (2024: none).

8 Post balance sheet events

The Trustees have made the decision transfer the activities of this charity to the Ministry of Defence. As a result this charity will cease to exist at the date of transfer. Although not yet finalised, this is expected to be within twelve months of the date of approval of these accounts.