

THE CALEDONIAN CLUB MEMBERS' COMMON GOOD FUND

England & Wales · Charity number 1086191

Details

Other names	THE CALEDONIAN CLUB COMMON GOOD FUND, THE CALEDONIAN COMMON GOOD FUND
Status	Registered
Legal form	Other
Registered	2001-04-18
Register	View on the Charity Commission register

Contact

Address	Caledonian Club 9 Halkin Street London SW1X 7DR
Phone	02072355163
Email	ag@caledonianclub.com
Website	www.caledonianclub.com

Activities

Objects: THE OBJECTS OF THE FUND ARE FOR THE GENERAL BENEFIT OF THE PUBLIC IN SUCH MANNER AS IS CHARITABLE AND IN PARTICULAR BUT NOT SO FAR AS TO LIMIT THE GENERALITY OF THE FOREGOING TO PRESERVE AND ENHANCE FOR THE BENEFIT OF THE PUBLIC THE CALEDONIAN CLUB BUILDING AT 9 HALKIN STREET LONDON AND TO ENCOURAGE REASONABLE PUBLIC ACCESS TO VIEW ITS HISTORIC AND ARCHITECTURAL FEATURES, ART COLLECTION, FURNITURE AND ARTEFACTS: PROVIDED THAT NOTHING IN THIS CLAUSE OR ELSEWHERE IN THIS FUND SHALL AUTHORISE OR PERMIT ANY INCOME OR CAPITAL OF THE FUND TO BE PAID OR APPLIED AT ANY TIME OR IN ANY CIRCUMSTANCES FOR ANY PURPOSE OR IN ANY MANNER WHICH IS NOT EXCLUSIVELY CHARITABLE.

Activities: The Charity's activities remain the same; to receive funds principally for the enhancing the building at 9 Halkin Street London SW1.

Classification

- **How:** Makes Grants To Organisations
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LONDON
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£9,575	£32,918	-	-
2024-03-31	£58,264	£2,207	-	-
2023-03-31	£83,343	£74,678	-	-
2022-03-31	£112,441	£87,355	-	-
2021-03-31	£4,480	£6,976	-	-

Trustees

Name	Role	Appointed
Ian Fletcher	Chair	2018-04-01
David L C White		2022-01-01
Gillian Waddell		2022-01-01
Jane S Young		2022-01-01
Paul V Boyle		2022-01-01

THE CALEDONIAN CLUB MEMBERS' COMMON GOOD FUND

England & Wales - Charity number 1086191

Accounts

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2024

General Information

Trustees: I M Fletcher (Chairman)
P V Boyle
G Waddell
D L C White
J S Young

Secretary: D C Balden

Principal Address: 9 Halkin Street
London
SW1X 7DR

Independent Examiner: Thomas Ward
19 Devoncroft Gardens
Twickenham
TW1 3PB

Bankers: Drummonds
The Royal Bank of Scotland plc
49 Charing Cross
London
SW1A 2DX

Solicitors: Stone King
39 Cloth Fair
London
EC1A 7JQ

Charity Registration Number: 1086191

Report of the Trustees

Status and Administration

The Charity was set up by Trust Deed on 18 April 2001 and is a registered charity, number 1086191. The Trustees of the Trust are listed on Page 1 of the report.

The financial statements comply with current statutory regulations, the Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' issued on 16 July 2014.

Objects

The objects of the Trust set out in the Trust Deed are to carry out charitable activities as determined by the Trustees of the Trust.

Policy and Grants

The Trust's policy is to raise funds from a variety of sources and supply such with a view to preserve and enhance for the general public the Caledonian Club building at Halkin Street; to add to its historical Scottish collection of artefacts, objets d'art and furniture; to promote Scottish heritage and assist in the support of causes, particularly those having a strong connection with Scotland.

Review of Activities and Future Plans

The Trust has, during the year, received funds by way of gifts, legacies, sale of books and interest on deposits amounting to £58,264 (2023: £83,343).

In fulfilment of the Trust's objectives, grants of £2,988 agreed during the year resulted in a figure of £257 after prior year accrual reversals (2023: £6,181 paid and £64,795 accrued).

The Trustees expect that further donations will be received over the next few years. Requests for grants for next year had been received and at the year end were in the process of being reviewed.

Legacies and Donations

During the year, legacies of £2,000 were received and general donations totalled £45,103.

Financial Result

The financial result for the year is set out on page 5 of the accounts.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately six months' of anticipated unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds at the balance sheet date were in excess of this requirement.

Report of the Trustees

Risk Management

The Trustees continue to keep the Trust's activities under review, particularly with regard to any risks which may arise from time to time, and to monitor the effectiveness of the system of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

Powers

The Trustees have absolute discretion in all matters concerning the application of the Objects of the fund.

Appointment of Trustees

The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or the death of an existing Trustee.

Investment Powers

The Trust Deed states that the Trustees may invest funds not immediately required for its purposes in such investments, securities or property as may be thought fit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and 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 profit or loss of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Report of the Trustees

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. 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.

Dated: 30 September 2024

Trustee: Ian M. Fletcher

Trustee: Ian S. Young

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2024

Independent Examiner's Report to the Trustees of the Caledonian Club Members Common Good Fund

I report on the accounts of The Caledonian Club Members Common Good Fund for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Thomas Ward FCA
Chartered Accountant
19 Devoncroft Gardens, Twickenham, TW1 3PB

31 October 2024

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2024

Statement of Financial Activities

		31 March 2024	31 March 2023
	Note	Total £	Total £
Income:			
Other Donations		47,103	82,135
Receipts from Books and Prints		895	102
Interest Received		3,655	1,106
Tax Credits		6,611	0
Total Income		58,264	83,343
Expenditure:			
Charitable Activities	3	1,457	73,928
Governance Costs - Independent Examination Fees		750	750
Total Expenditure		2,207	74,678
Net Income/(Expenditure)		56,057	8,665
Fund Balances Brought Forward		94,110	85,445
Fund Balances at 31 March 2024 (31 March 2023)		150,167	94,110

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2024

Balance Sheet

	Note	Total Fund 31 March 2024 £	Total Fund 31 March 2023 £
Current Assets			
Debtors	4	6,938	248
Bank Balances and Money Market Deposits		147,310	159,407
		<u>154,248</u>	<u>159,655</u>
Current Liabilities			
Creditors: Amounts falling due within one year	5	<u>4,080</u>	<u>65,545</u>
Net Current Assets		<u>150,168</u>	<u>94,110</u>
Net Assets		<u>150,168</u>	<u>94,110</u>
Funds			
General Fund		<u>150,168</u>	<u>94,110</u>
		<u>150,168</u>	<u>94,110</u>

Approved by the Trustees on 30 September

2024 and signed on their behalf

Ian M. Fletcher

Trustee:

Law S. Young

Notes to the Accounts

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' issued on 16 July 2014, and the Charities Act 2011.

b) Going Concern

There are no material uncertainties that cast a significant doubt on the Charity's ability to continue as a going concern.

c) Income and Expenditure

Income and expenditure are included on an accruals basis. Income is recognised when the Charity is entitled to income and it is more likely than not to be received. Expenditure is recognised when there is a legal or constructive obligation to make a payment.

Expenditure incurred in connection with the specific objects of the charity is included under the heading of "Total Charitable Activities by Objectives" and that relating to constitutional and statutory matters is included in "Governance Costs".

d) Grants Payable

The Fund makes grants to the Caledonian Club and other parties in furtherance of its policy as stated in the Report of the Trustees.

2. Staff Costs and Trustees' Remuneration

None of the Trustees received any remuneration or reimbursement of expenses from the Charity or any related entity during the period (2023: £Nil).

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2024

Notes to the Accounts

	31 March 2024	<i>31 March 2023</i>
	£	£
3. Listed Building Refurbishments		
Grants	257	<i>70,976</i>
Other Expenditure	0	<i>0</i>
Trustee Meeting Expenses	0	<i>492</i>
Printing, Postage and Stationery	0	<i>0</i>
Administration Expenses	1,200	<i>2,460</i>
Total Other Expenditure	1,200	<i>2,952</i>
Total Charitable Activities by Objective	1,457	<i>73,928</i>
4. Debtors		
Tax Recoverable and Interest Receivable	6,938	<i>248</i>
	6,938	<i>248</i>
5. Creditors		
Accruals (Grants, Examination Fees & Admin Expenses)	4,080	<i>65,545</i>
	4,080	<i>65,545</i>

THE CALEDONIAN CLUB MEMBERS' COMMON GOOD FUND

England & Wales - Charity number 1086191

Accounts

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2023

General Information

Trustees: I M Fletcher (Chairman)
P V Boyle
G Waddell
D L C White
J S Young

Secretary: D C Balden

Principal Address: 9 Halkin Street
London
SW1X 7DR

Independent Examiner: Thomas Ward
19 Devoncroft Gardens
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Charity Registration Number: 1086191

Report of the Trustees

Status and Administration

The Charity was set up by Trust Deed on 18 April 2001 and is a registered charity, number 1086191. The Trustees of the Trust are listed on Page 1 of the report.

The financial statements comply with current statutory regulations, the Trust Deed and the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' issued on 16 July 2014.

Objects

The objects of the Trust set out in the Trust Deed are to carry out charitable activities as determined by the Trustees of the Trust.

Policy and Grants

The Trust's policy is to raise funds from a variety of sources and supply such with a view to preserve and enhance for the general public the Caledonian Club building at Halkin Street; to add to its historical Scottish collection of artefacts, objets d'art and furniture; to promote Scottish heritage and assist in the support of causes, particularly those having a strong connection with Scotland.

Review of Activities and Future Plans

The Trust has, during the year, received funds by way of gifts, legacies, sale of books and interest on deposits amounting to £83,343 (2022: £112,441).

In fulfilment of the Trust's objectives, grants of £70,976 were agreed during the year with £6,181 (2022: £10,658) paid and the balance of £64,795 accrued.

The Trustees expect that further donations will be received over the next few years. Requests for grants for next year had been received and at the year end were in the process of being reviewed.

Legacies and Donations

During the year, a legacy for £78,884.68 was received and general donations totalled £3,250.

Financial Result

The financial result for the year is set out on page 5 of the accounts.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately six months' of anticipated unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds at the balance sheet date were in excess of this requirement.

Report of the Trustees

Risk Management

The Trustees continue to keep the Trust's activities under review, particularly with regard to any risks which may arise from time to time, and to monitor the effectiveness of the system of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

Powers

The Trustees have absolute discretion in all matters concerning the application of the Objects of the fund.

Appointment of Trustees

The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or the death of an existing Trustee.

Investment Powers

The Trust Deed states that the Trustees may invest funds not immediately required for its purposes in such investments, securities or property as may be thought fit.

Statement of Trustees' Responsibilities

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- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2023

Report of the Trustees

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Dated: 25th Sept 2023

Trustee: Ian M. Fletcher

Trustee: Paul Boyle

Independent Examiner's Report to the Trustees of the Caledonian Club Members Common Good Fund

I report on the accounts of The Caledonian Club Members Common Good Fund for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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Independent Examiner's Statement

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- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Thomas Ward

Thomas Ward FCA
Chartered Accountant
19 Devoncroft Gardens, Twickenham, TW1 3PB

24th October 2023

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2023

Statement of Financial Activities

	31 March 2023	31 March 2022
Note	Total £	Total £
Income:		
Other Donations	82,135	112,200
Receipts from Books and Prints	102	226
Interest Received	<u>1,106</u>	<u>15</u>
Total Income	83,343	112,441
Expenditure:		
Charitable Activities	3 73,928	86,605
Governance Costs - Independent Examination Fees	<u>750</u>	<u>750</u>
Total Expenditure	74,678	87,355
Net Income/(Expenditure)	8,665	25,086
Fund Balances Brought Forward	85,445	60,359
Fund Balances at 31 March 2023 (31 March 2022)	<u>94,110</u>	<u>85,445</u>

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2023

Balance Sheet

	Note	Total Fund 31 March 2023 £	<i>Total Fund 31 March 2022 £</i>
Current Assets			
Debtors	4	248	<i>1</i>
Bank Balances and Money Market Deposits		159,407	<i>159,723</i>
		<u>159,655</u>	<u><i>159,723</i></u>
Current Liabilities			
Creditors: Amounts falling due within one year	5	<u>65,545</u>	<u><i>74,278</i></u>
Net Current Assets		94,110	<i>85,445</i>
Net Assets		<u>94,110</u>	<u><i>85,445</i></u>
Funds			
General Fund		<u>94,110</u>	<u><i>85,445</i></u>
		<u>94,110</u>	<u><i>85,445</i></u>

Approved by the Trustees on 25th Sept. 2023 and signed on their behalf

Ian M. Fletcher

Trustee:

Notes to the Accounts

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' issued on 16 July 2014, and the Charities Act 2011.

b) Going Concern

There are no material uncertainties that cast a significant doubt on the Charity's ability to continue as a going concern.

c) Income and Expenditure

Income and expenditure are included on an accruals basis. Income is recognised when the Charity is entitled to income and it is more likely than not to be received. Expenditure is recognised when there is a legal or constructive obligation to make a payment.

Expenditure incurred in connection with the specific objects of the charity is included under the heading of "Total Charitable Activities by Objectives" and that relating to constitutional and statutory matters is included in "Governance Costs".

d) Grants Payable

The Fund makes grants to the Caledonian Club and other parties in furtherance of its policy as stated in the Report of the Trustees.

2. Staff Costs and Trustees' Remuneration

None of the Trustees received any remuneration or reimbursement of expenses from the Charity or any related entity during the period (2022: £Nil).

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2023

Notes to the Accounts

	31 March 2023 £	<i>31 March 2022 £</i>
3. Listed Building Refurbishments		
Grants	70,976	<i>84,186</i>
Other Expenditure	0	<i>0</i>
Trustee Meeting Expenses	492	<i>34</i>
Printing, Postage and Stationery	0	<i>0</i>
Administration Expenses	<u>2,460</u>	<u>2,360</u>
Total Other Expenditure	<u>2,952</u>	<u><i>2,394</i></u>
Total Charitable Activities by Objective	<u>73,928</u>	<u><i>86,579</i></u>
4. Debtors		
Tax Recoverable and Interest Receivable	248	<i>1</i>
	<u>248</u>	<u><i>1</i></u>
5. Creditors		
Accruals (Grants, Examination Fees & Admin Expenses)	65,545	<i>74,278</i>
	<u>65,545</u>	<u><i>74,278</i></u>

THE CALEDONIAN CLUB MEMBERS' COMMON GOOD FUND

England & Wales - Charity number 1086191

Accounts

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

General Information

Trustees: I M Fletcher (Chairman)
P V Boyle
G Waddell
D L C White
J S Young

Secretary: D C Balden

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The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Report of the Trustees

Status and Administration

The Charity was set up by Trust Deed on 18 April 2001 and is a registered charity, number 1086191. The Trustees of the Trust are listed on Page 1 of the report.

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Objects

The objects of the Trust set out in the Trust Deed are to carry out charitable activities as determined by the Trustees of the Trust.

Policy and Grants

The Trust's policy is to raise funds from a variety of sources and supply such with a view to preserve and enhance for the general public the Caledonian Club building at Halkin Street; to add to its historical Scottish collection of artefacts, objets d'art and furniture; to promote Scottish heritage and assist in the support of causes, particularly those having a strong connection with Scotland.

Review of Activities and Future Plans

The Trust has, during the year, received funds by way of gifts, legacies, sale of books and interest on deposits amounting to £112,441 (2021: £4,480).

In fulfilment of the Trust's objectives, grants of £84,186 were agreed during the year with £10,658 (2021: £3,865) paid and the balance of £73,528 accrued.

The Trustees expect that further donations will be received over the next few years with a legacy due next year as noted below. Requests for grants for next year had been received and at the year end were in the process of being reviewed.

Legacies and Donations

During the year, two legacies were received for £100,000 and £5,000 respectively and general donations totalled £7,200.

The Trust was also advised of a further legacy due later in 2022, with the amount to be confirmed.

Financial Result

The financial result for the year is set out on page 5 of the accounts.

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately six months' of anticipated unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds at the balance sheet date were in excess of this requirement.

Report of the Trustees

Risk Management

The Trustees continue to keep the Trust's activities under review, particularly with regard to any risks which may arise from time to time, and to monitor the effectiveness of the system of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

Powers

The Trustees have absolute discretion in all matters concerning the application of the Objects of the fund.

Appointment of Trustees

The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or the death of an existing Trustee.

During the year the following Trustees resigned:

- A D Ferguson on 28 June 2021
- D M Anderson on 12 October 2021
- E Harvie-Watt and I G F Mavor on 28 March 2022

The following Trustees were appointed during the year:

- G Waddell and D L C White on 12 October 2021
- P V Boyle and J S Young on 28 March 2022

Investment Powers

The Trust Deed states that the Trustees may invest funds not immediately required for its purposes in such investments, securities or property as may be thought fit.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and 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 profit or loss of the Charity for that period. In preparing these financial statements, the Trustees are required to:

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- make judgements and estimates that are reasonable and prudent
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- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Report of the Trustees

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. 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.

Dated:

Trustee: *Ian M. Fletcher*

Trustee: *Ram Boyle*

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Independent Examiner's Report to the Trustees of the Caledonian Club Members Common Good Fund

I report on the accounts of The Caledonian Club Members Common Good Fund for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.


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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Thomas Ward FCA
Chartered Accountant
19 Devoncroft Gardens, Twickenham, TW1 3PB

18th November 2022

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Statement of Financial Activities

	31 March 2022	31 March 2021
Note	Total £	Total £
Income:		
Other Donations	112,200	4,467
Receipts from Books and Prints	226	0
Interest Received	15	13
Total Income	112,441	4,480
Expenditure:		
Charitable Activities	3 86,605	6,226
Governance Costs - Independent Examination Fees	750	750
Total Expenditure	87,355	6,976
Net Income/(Expenditure)	25,086	(2,496)
Fund Balances Brought Forward	60,359	62,855
Fund Balances at 31 March 2022 (31 March 2021)	85,445	60,359

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Balance Sheet

	Note	Total Fund 31 March 2022 £	Total Fund 31 March 2021 £
Current Assets			
Debtors	4	1	1
Bank Balances and Money Market Deposits		159,723	61,859
		<u>159,724</u>	<u>61,859</u>
Current Liabilities			
Creditors:			
Amounts falling due within one year	5	<u>74,278</u>	<u>1,500</u>
Net Current Assets		<u>85,446</u>	<u>60,359</u>
Net Assets		<u><u>85,446</u></u>	<u><u>60,359</u></u>
Funds			
General Fund		<u>85,446</u>	<u>60,359</u>
		<u><u>85,446</u></u>	<u><u>60,359</u></u>

Approved by the Trustees on

2022 and signed on their behalf

Trustee:

Ian M. Fletcher

Notes to the Accounts

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' issued on 16 July 2014, and the Charities Act 2011.

b) Going Concern

There are no material uncertainties that cast a significant doubt on the Charity's ability to continue as a going concern.

c) Income and Expenditure

Income and expenditure are included on an accruals basis. Income is recognised when the Charity is entitled to income and it is more likely than not to be received. Expenditure is recognised when there is a legal or constructive obligation to make a payment.

Expenditure incurred in connection with the specific objects of the charity is included under the heading of "Total Charitable Activities by Objectives" and that relating to constitutional and statutory matters is included in "Governance Costs".

d) Grants Payable

The Fund makes grants to the Caledonian Club and other parties in furtherance of its policy as stated in the Report of the Trustees.

2. Staff Costs and Trustees' Remuneration

None of the Trustees received any remuneration or reimbursement of expenses from the Charity or any related entity during the period (2021: £Nil).

The Caledonian Club Members Common Good Fund
Year Ending 31 March 2022

Notes to the Accounts

	31 March 2022 £	<i>31 March 2021 £</i>
3. Listed Building Refurbishments		
Grants	84,186	<i>3,865</i>
Other Expenditure	0	<i>0</i>
Trustee Meeting Expenses	34	<i>0</i>
Printing, Postage and Stationery	0	<i>0</i>
Administration Expenses	<u>2,385</u>	<u>2,360</u>
Total Other Expenditure	<u>2,419</u>	<u>2,360</u>
Total Charitable Activities by Objective	<u>86,605</u>	<u>6,225</u>
4. Debtors		
Tax Recoverable and Interest Receivable	1	<i>1</i>
	<u>1</u>	<u>1</u>
5. Creditors		
Accruals (Grants, Examination Fees & Admin Expenses)	74,278	<i>1,500</i>
	<u>74,278</u>	<u>1,500</u>