ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales · Charity number 1129968

Details

Other names	RCDS OFFICERS' MESS
Status	Registered
Legal form	Other
Registered	2009-06-03
Register	View on the Charity Commission register

Contact

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Activities

Objects: THE PROMOTION OF THE EFFICIENCY OF THE ARMED FORCES OF THE CROWN BY THE PROVISION AND SUPPORT OF FACILITIES AND ACTIVITIES FOR THE EFFICIENCY AND WELL-BEING OF SERVICE PERSONNEL

Activities: SUPPORT TO ARMED FORCES PERSONNEL.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Other Defined Groups

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Geography

- **Area of benefit:** ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£198,248	£191,681	-	-
2024-08-31	£192,920	£167,696	-	-
2023-08-31	£186,860	£174,377	-	-
2022-08-31	£182,017	£160,486	-	-
2021-08-31	£47,736	£67,161	-	-

Trustees

Name	Role	Appointed
Lt Gen Sir George Norton		2020-07-20

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ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales - Charity number 1129968

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Royal College of Defence Studies (RCDS) Officers' Mess			Charity No	1129968
Annual accounts for the period				
Period start date	01 Sep 2024	To	Period end date	31 Aug 2025

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior Year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	10,000	62,000	-	**72,000**	75,600
Charitable activities	S02	123,770	-	-	**123,770**	114,979
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,478	-	-	**2,478**	2,341
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	**136,248**	**62,000**	-	**198,248**	**192,920**
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	125,383	66,298	-	**191,681**	167,696
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	**125,383**	**66,298**	-	**191,681**	**167,696**
Net income/(expenditure) before investment gains/(losses)	S13	**10,865**	**(4,298)**	-	**6,567**	**25,224**
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	**10,865**	**(4,298)**	-	**6,567**	**25,224**
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17			-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	**10,865**	**(4,298)**	-	**6,567**	**25,224**
Reconciliation of funds:					-	-
Total funds brought forward	S21	130,429	4,298	65,063	**199,790**	174,566
Total funds carried forward	S22	**141,294**	-	**65,063**	**206,357**	**199,790**

Section B — Balance Sheet

Royal College of Defence Studies (RCDS)
Officers' Mess
at 31 Aug 2025

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stock (Note 18)	B06	19,143	-	-	**19,143**	19,106
Debtors (Note 19)	B07	-	-	-	-	15,000
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	129,283	5,500	65,063	**199,846**	175,956
Total current assets	B10	**148,426**	**5,500**	**65,063**	**218,989**	**210,062**
Creditors: amounts falling due within one year (Note 20)	B11	7,132	5,500	-	**12,632**	10,272
Cash at bank and in hand (Note 20)	B09x	-	-	-	-	-
Total current liabilities	B12	**7,132**	**5,500**	-	**12,632**	**10,272**
Net current assets/(liabilities)	B12	**141,294**	-	**65,063**	**206,357**	**199,790**
Total assets less current liabilities	B13	**141,294**	-	**65,063**	**206,357**	**199,790**
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	**141,294**	-	**65,063**	**206,357**	**199,790**
Funds of the Charity						
Endowment funds (Note 27)	B17			65,063	**65,063**	65,063
Restricted income funds (Note 27)	B18		-		-	4,298
Designated funds	B19d	-			-	-
Unrestricted funds	B19	141,294			**141,294**	130,429
Revaluation reserve	B20	-			-	-
Total funds	B21	**141,294**	-	**65,063**	**206,357**	**199,790**

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
Original Signed	***15 Apr 2026***
Lt. Gen. Sir George Norton KCVO, CBE	

Section C Statement of Cash Flows

Royal College of Defence Studies (RCDS)
Officers' Mess
Year to 31 Aug 2025

Net movement in funds generated from operations		**6,567**
Depreciation in the year	-	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	(37)	
Movement in Debtors/Receivables	15,000	
Movement in Creditors/Payables	2,360	
Net movement in assets and liabilities		**17,323**
Net cash generated from operations		**23,890**
Investing Activities		
Investment in Fixed Assets	-	
Changes in Investments	-	
Total for Investing Activities		**-**
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		**-**
Total movement in Cash at bank and in hand		**23,890**
Cash at bank and in hand (Note 24)	175,956	
Cash at bank and in hand (Note 20) (Overdraft)	-	
Cash at bank and in hand B/fwd	**01 Sep 2024**	**175,956**
Cash at bank and in hand (Note 24)	199,846	
Cash at bank and in hand (Note 20) (Overdraft)	-	
Cash at bank and in hand C/Fwd	**31 Aug 2025**	**199,846**

Section D Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2 Accounting Policies

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	**Yes**
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	**Yes**
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	**Yes**
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	**N/A**
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	**N/A**
Government grants	The charity has received government grants in the reporting period	**No**
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	**N/A**
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	**N/A**
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	**N/A**
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	**N/A**
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	**N/A**
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	**N/A**
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	**N/A**

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	**N/A**
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	**N/A**
Support costs	The charity has incurred expenditure on support costs.	**Yes**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**N/A**
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	**Yes**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**N/A**
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**N/A**
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**N/A**

2.2 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	**Yes**
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	**Yes**
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	**N/A**
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	**N/A**
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	**N/A**

Redundancy cost	The charity made no redundancy payments during the reporting period.	**N/A**
Deferred income	No material item of deferred income has been included in the accounts	**No**
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	**Yes**
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	**N/A**
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	**Yes**

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above £500	**N/A**
	They are valued at cost.	**N/A**
	The depreciation rates and methods used are disclosed in note 14.	**N/A**
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	**N/A**
	They are valued at cost.	**N/A**
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	**N/A**
	They are valued at cost.	**N/A**
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	**N/A**
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	**N/A**
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	**N/A**
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	**Yes**
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	**N/A**

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	**Yes**
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	**N/A**
	They are valued at fair value except where they qualify as basic financial instruments	**N/A**

Policies adopted additional to or different from those above

Note 3 **Analysis of income**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:	Donations and gifts	10,000	62,000	-	**72,000**	13,100	62,500	-	**75,600**
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
	Total	**10,000**	**62,000**	**-**	**72,000**	**13,100**	**62,500**	**-**	**75,600**
Charitable activities:	Course Activities Income	-	-	-	-	1,144	-	-	**1,144**
	Function Income	32,574	-	-	**32,574**	26,860	-	-	**26,860**
	Mess Subscriptions	70,701	-	-	**70,701**	72,086	-	-	**72,086**
	Refreshment income	105	-	-	**105**	210	-	-	**210**
	Shop Income	17,390	-	-	**17,390**	14,549	-	-	**14,549**
	Sponsorship - Graduation	-	-	-	-	130	-	-	**130**
	Year Book Income	3,000	-	-	**3,000**	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**123,770**	**-**	**-**	**123,770**	**114,979**	**-**	**-**	**114,979**
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income from investments:	Interest income	2,478	-	-	**2,478**	2,341	-	-	**2,341**
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
	Total	**2,478**	**-**	**-**	**2,478**	**2,341**	**-**	**-**	**2,341**
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME		**136,248**	**62,000**	**-**	**198,248**	**130,420**	**62,500**	**-**	**192,920**

Other information:

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	*N/A*	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
Total	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	*N/A*	*N/A*
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	*N/A*	*N/A*
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	*N/A*	*N/A*

Note 6 **Analysis of expenditure**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-	-
	Fudraising agents	-	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-	-
	Operating a trading company - non-charitable trading	-	-	-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
	Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
	Database development costs	-	-	-	-	-	-	-	-
	Other trading activities	-	-	-		-	-	-	
	Investment management costs:	-	-	-	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
	Investment administration costs	-	-	-	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-	-	-	-
	Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on raising funds	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure on charitable activities	Accounting Services	506	-	-	**506**	480	-	-	**480**
	Accounts Services Travel/Subsistence	700	-	-	**700**	-	-	-	**-**
	Bad Debts Written Off	-	-	-	**-**	231	-	-	**231**
	Course Year Book	2,261	-	-	**2,261**	1,946	-	-	**1,946**
	Donation(s)	600	-	-	**600**	200	-	-	**200**
	Functions	83,243	66,298	-	**149,541**	70,754	65,272	-	**136,026**
	Graduation	896	-	-	**896**	814	-	-	**814**
	Independent Examination	2,916	-	-	**2,916**	2,772	-	-	**2,772**
	Insurance	171	-	-	**171**	171	-	-	**171**
	Maintenance	281	-	-	**281**	340	-	-	**340**
	Movement in Provision for Doubtful Debts	-	-	-	**-**	(7,013)	-	-	**(7,013)**
	Refreshments	15,619	-	-	**15,619**	15,026	-	-	**15,026**
	Shop	16,285	-	-	**16,285**	11,972	-	-	**11,972**
	Sundry	200	-	-	**200**	200	-	-	**200**
	Tartan Purchases	1,705	-	-	**1,705**	4,027	-	-	**4,027**
	Training	-	-	-	**-**	504	-	-	**504**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total expenditure on charitable activities	**125,383**	**66,298**	**-**	**191,681**	**102,424**	**65,272**	**-**	**167,696**
Separate material item of expense	Extraordinary items	-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total separate material item of expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other	Fixed Assets Disposal	-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total other expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE		**125,383**	**66,298**	**-**	**191,681**	**102,424**	**65,272**	**-**	**167,696**

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Activities undertaken directly £	Grant funding of activities £	Support Costs £	*Total prior year* £
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	**2,916**	**2,772**
Assurance services other than audit or independent examination	**-**	**-**
Tax advisory fees	**-**	**-**
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	**506**	**480**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	True

	Number of employees	
Band	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year	Last year
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity		

11.2 Average head count in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Other	-	-
	Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	
Please state the amount of the payment (or value of any waiver of a right to an asset)	**This year**	
	Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment -

The nature of the payment (cash, asset etc.)	**This year**	
	Last year	
The extent of redundancy funding at the balance sheet date	**This year**	
	Last year	
Please state the accounting policy for any redundancy or termination payments	**This year**	
	Last year	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	**£0**	**£0**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	***N/A***	***N/A***

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	***N/A***
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	***N/A***

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	***N/A***

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Silverware, paintings and prints £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis				
** Rate				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**This year**	***N/A***
	Last year	***N/A***

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
the methods applied and significant assumptions	***N/A***	***N/A***
the carrying amount that would have been recognised had the assets been carried under the cost model.	***N/A***	***N/A***

14.6 Other disclosures

	This year	Last year
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	***N/A***	***N/A***
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	***N/A***	***N/A***
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	*N/A*	*N/A*	*N/A*
** Rate			

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	***N/A***
Policies for the recognition of any capital development	***N/A***

15.5 Impairment

	This year	Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	***N/A***	***N/A***

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
the methods applied	***N/A***	***N/A***
the carrying amount that would have been recognised had the assets been carried under the cost model.	***N/A***	***N/A***

15.7 Other disclosures

	This year	Last year
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	***N/A***	***N/A***
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	***N/A***	***N/A***
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	***N/A***	***N/A***
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	***N/A***	***N/A***
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	***N/A***
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	***N/A***

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis	***N/A***	***N/A***	***N/A***	***N/A***
** Rate				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	***N/A***

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
qualifications of independent valuer	***N/A***	***N/A***
the methods applied and significant assumptions	***N/A***	***N/A***
any significant limitations on the valuation	***N/A***	***N/A***

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	***N/A***	***N/A***
(ii) Describe the significance and nature of heritage assets.	***N/A***	***N/A***
(iii) Disclose information that is helpful in assessing the value of heritage assets.	***N/A***	***N/A***
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	***N/A***	***N/A***

16.9 Five year summary of heritage assets transactions

	2025	2024	2023	2022	2021
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	***N/A***

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Listed investments	-	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	***N/A***
(ii) Name or independent valuer, if applicable, and relevant qualifications	***N/A***
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	***N/A***
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	***N/A***

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	**This year**	**Last year**
	£	**£**
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees	**This year**	**Last year**
Please provide details and amount of any guarantee made to or on behalf of a third party	***N/A***	***N/A***
Name of the entity or entities benefitting from those guarantees	***N/A***	***N/A***
Please explain how the guarantee furthers the charity's aims	***N/A***	***N/A***

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
N/A	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
N/A	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided	*N/A*	*N/A*
Value of any concessionary loans which have been committed but not taken up at the reporting date	*N/A*	*N/A*
Amounts payable within 1 year	*N/A*	*N/A*
Amounts payable after more than 1 year	*N/A*	*N/A*
Amounts receivable within 1 year	*N/A*	*N/A*
Amounts receivable after more than 1 year	*N/A*	*N/A*

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	*N/A*	*N/A*
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	*N/A*	*N/A*
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	*N/A*	*N/A*

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	19,106	-	-	-
Added in period	-	37	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**19,143**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	**-**	**19,143**	**-**	**-**	**-**
Total previous year	**-**	**19,106**	**-**	**-**	**-**

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	***N/A***	***N/A***

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	15,000
Other debtors	-	-
Total	-	15,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	12,632	10,272	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	**12,632**	**10,272**	**-**	**-**

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

N/A

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*N/A*	*N/A*
- an indication of the uncertainties about the amount or timing of those outflows; and	*N/A*	*N/A*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*N/A*	*N/A*

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	*N/A*	*N/A*
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	*N/A*	*N/A*

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***N/A***	***N/A***
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***N/A***	***N/A***

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities
Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £

23.2 Contingent assets
Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £
N/A	

23.4 Other disclosures for contingent assets and/or liabilities
Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	*N/A*	*N/A*
Where it is not practical to make one or more of these disclosures, please state this fact	*N/A*	*N/A*

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	194,116	170,781
Cash at bank	5,000	5,000
Cash Floats	730	175
Other	-	-
Total	**199,846**	**175,956**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	***N/A***	***N/A***
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	***N/A***	***N/A***

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
The nature of the event	***N/A***	***N/A***
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	***N/A***	***N/A***

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment	PE	Central Funding from RAF Command	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	134,727	198,248	(191,681)	-	-	**141,294**
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/A**	**N/A**	-	-	-	-	-	-
		Total Funds	**199,790**	**198,248**	**(191,681)**	**-**	**-**	**206,357**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment	PE	Central Funding from RAF Command	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	109,503	192,920	(167,696)	-	-	**134,727**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**174,566**	**192,920**	**(167,696)**	**-**	**-**	**199,790**

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	***None***	
Between endowment and restricted funds	***None***	
Between endowment and unrestricted funds	***None***	

27.4 Designated funds

Planned use	Purpose of the designation	Amount
	N/A	

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
Lt. Gen. Sir George Norton KCVO, CBE		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.	N/A
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity Nil

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	This Year Total	Last Year Total
			£	£	£	£	£	£
N/A							-	-
N/A							-	-
N/A							-	-
N/A							-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

This Year

A Permanent Endowment Fund ("PEF") of £65,063 appears to subsist, however, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it is held. This remains unchanged.

Last Year

A Permanent Endowment Fund ("PEF") of £65,063 appears to subsist, however, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it is held. This remains unchanged.

ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales - Charity number 1129968

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the Period							
From	Period start date			To	Period end date		
	01	Sept	2023		31	August	2024

Charity name	**Royal College of Defence Studies**
Other names charity is known by	**RCDS**
Registered charity number (if any)	**1129968**
Charity's principal address	**37 Belgrave Square**
	London
	SW1X 8NS

Objectives and Activities:

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	The Charity's object (the Object) is 'the promotion of efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service personnel'. The objects also extend to making grants to any activity which in the opinion of the trustees is in furtherance with the objectives of the Charity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Charity derives public benefit from helping Royal College of Defence Studies course personnel to carry out their contribution to the defence of the United Kingdom. Service Funds are established for the benefit of Service Personnel, as they promote military efficiency and underpin the notions of esprit de corps and teamwork. They help to encourage Service Personnel to develop the character, spirit, and attitude to face the many challenges and dangers associated with Service life.

		As a result, the Charity derives a benefit to the public by providing motivation, education, support, and enjoyment for Service Personnel who always serve the needs of their country and its public. Through our observations, assessments and planning we ensure our curriculum provides opportunities for all charity members to use their experiences to develop their potential and to learn.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	With the support of the United Kingdom's Defence Academy, the Trustee has carefully considered the guidance on public benefit as issued by the Charity Commission.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	The Charity's Committee presents an annual Financial Plan to the Trustee and its members, detailing the proposed grants, subsidies, and requests for assistance at the AGM. This Financial Plan is either approved or rejected by the members and is monitored monthly by the Charity's Committee and Accounts Personnel.
Contribution made by volunteers.	Para 1.38	The Charity's committee members are volunteers. The Charity members are encouraged to volunteer towards the events held for their benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This has meant that the activities and functions of the Charity have returned to pre pandemic levels. The Charity members attended a series of functions during the financial year, including dinners for the Royal Navy, the British Army, and the Royal Air Force.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial year saw income increase by 3.2% year on year, expenditure decrease slightly by 3.8%. A surplus of circa £25,000 (PY £12,500) was generated in the financial year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity looks to hold 6 months of operating costs in normal circumstances, it currently holds the equivalent of 9.3 months (PY 7.1 months).
Amount of reserves held	Para 1.22	£ 130,429 (PY £102,434)
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of income this Financial Year has come from • subscriptions paid by the Charity's membership • sponsorship/donations from defence related global businesses.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	Currently, the Charity does not hold any long term investments.
A description of the principal risks facing the charity	Para 1.46	The principal risk to the Charity, is the withdrawal of the grants made by individual countries to send their personnel onto the courses.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution.
How is the charity constituted?	Para 1.25	Unincorporated Association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of the Charity's Commandant and Managing Trustee is controlled by The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.

Names of the charity trustees who manage the charity.

	Trustee name	Office (if any)	Dates acted if not for the whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lt. Gen. Sir George Norton	Managing Trustee	20 July 2020 to date	The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.
2				
3				

Corporate trustees – names of the directors at the date the report was approved.

Director name		
N/A		

Name of trustees holding title to property belonging to the charity.

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity.	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets.	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)	***Original Signed***
Full name(s)	**Lt. Gen. Sir George Norton KCVO, CBE**
Position (e.g. Secretary, Chair, etc)	**Managing Trustee**
Date	**28 November 2024**

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the Managing Trustee of	ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS		
On accounts for the year ended	31st August 2024	**Charity no (if any)**	1129968
Set out on pages	CC17A & TAR		

I report to the Managing Trustee on my examination of the accounts of the above charity ("the Charity").

Responsibilities and basis of report

As the charity's Managing 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.

Independent examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Charity Independent Examiners.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed in Section B below *)~~ which gives me cause to believe that in, any material respect:

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

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

Signed:	*Electronically signed*	**Date:**	29.11.2024
Name:	HOWARD NEIL SANDERSON		
Relevant professional qualification(s) or body	FCIE		

(if any):	
Address:	ACCOUNTANCY COMPLIANCE SOLUTIONS (UK) LIMITED
	1 ENDCLIFFE AVENUE, SCUNTHORPE, NORTH WARRANT ,
	DN17 2RB

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION FOR ENGLAND AND WALES

Royal College of Defence Studies Officers' Mess			Charity No	1129968
Annual accounts for the period				
Period start date	01 Sep 2023	To	Period end date	31 Aug 2024

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	13,100	62,500	-	**75,600**	64,500
Charitable activities	S02	114,979	-	-	**114,979**	120,991
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,341	-	-	**2,341**	1,369
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	**130,420**	**62,500**	-	**192,920**	**186,860**
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	102,424	65,272	-	**167,696**	174,377
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	**102,424**	**65,272**	-	**167,696**	**174,377**
Net income/(expenditure) before investment gains/(losses)	S13	**27,996**	**(2,772)**	-	**25,224**	**12,483**
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	**27,996**	**(2,772)**	-	**25,224**	**12,483**
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	**27,996**	**(2,772)**	-	**25,224**	**12,483**
Reconciliation of funds:					-	-
Total funds brought forward	S21	102,434	7,070	65,063	**174,567**	162,084
Total funds carried forward	S22	**130,429**	**4,298**	**65,063**	**199,790**	**174,567**

Section B — Balance Sheet

Royal College of Defence Studies
Officers' Mess
at 31 Aug 2024

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stock (Note 18)	B06	19,106	-	-	**19,106**	17,345
Debtors (Note 19)	B07	15,000	-	-	**15,000**	28,710
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	106,595	4,298	65,063	**175,956**	149,077
Total current assets	B10	**140,701**	**4,298**	**65,063**	**210,062**	**195,132**
Creditors: amounts falling due within one year (Note 20)	B11	10,272	-	-	**10,272**	20,565
Cash at bank and in hand (Note 20)	B09x	-	-	-	-	-
Total current liabilities	B12	**10,272**	-	-	**10,272**	**20,565**
Net current assets/(liabilities)	B12	**130,429**	**4,298**	**65,063**	**199,790**	**174,567**
Total assets less current liabilities	B13	**130,429**	**4,298**	**65,063**	**199,790**	**174,567**
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	**130,429**	**4,298**	**65,063**	**199,790**	**174,567**
Funds of the Charity						
Endowment funds (Note 27)	B17			65,063	**65,063**	65,063
Restricted income funds (Note 27)	B18		4,298		**4,298**	7,070
Designated funds	B19d	-			-	-
Unrestricted funds	B19	130,429			**130,429**	102,434
Revaluation reserve	B20	-			-	-
Total funds	B21	**130,429**	**4,298**	**65,063**	**199,790**	**174,567**

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval dd/mm/yyyy
Original Signed	***26 Nov 2024***
Lt. Gen. Sir George Norton KCVO, CBE	

Section C Statement of Cash Flows

Royal College of Defence Studies
Officers' Mess
Year to 31 Aug 2024

Net movement in funds generated from operations		**25,224**
Depreciation in the year	-	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	(1,761)	
Movement in Debtors/Receivables	13,710	
Movement in Creditors/Payables	(10,293)	
Net movement in assets and liabilities		**1,656**
Net cash generated from operations		**26,880**
Investing Activities		
Investment in Fixed Assets	-	
Changes in Investments	-	
Total for Investing Activities		**-**
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		**-**
Total movement in Cash at bank and in hand		**26,880**
Cash at bank and in hand B/fwd	**01 Sep 2023**	**149,077**
Cash at bank and in hand C/Fwd	**31 Aug 2024**	**175,956**

Section D Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2 Accounting Policies

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	**Yes**
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	**Yes**
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	**Yes**
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	**N/A**
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	**N/A**
Government grants	The charity has received government grants in the reporting period	**No**
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	**N/A**
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	**N/A**
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	**N/A**
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	**N/A**
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	**N/A**
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	**N/A**
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	**N/A**

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	**N/A**
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	**N/A**
Support costs	The charity has incurred expenditure on support costs.	**No**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**N/A**
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	**Yes**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**N/A**
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**N/A**
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**N/A**

2.3 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	**Yes**
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	**N/A**
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	**N/A**
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	**N/A**
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	**Yes**

Redundancy cost	The charity made no redundancy payments during the reporting period.	**N/A**
Deferred income	No material item of deferred income has been included in the accounts	**No**
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	**N/A**
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	**N/A**
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	**Yes**

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above £500	**N/A**
	They are valued at cost.	**N/A**
	The depreciation rates and methods used are disclosed in note 14.	**N/A**
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	**No**
	They are valued at cost.	**N/A**
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	**No**
	They are valued at cost.	**N/A**
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	**N/A**
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	**N/A**
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	**Yes**
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	**Yes**
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	**N/A**

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	**Yes**
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	**N/A**
	They are valued at fair value except where they qualify as basic financial instruments	**N/A**

Policies adopted additional to or different from those above

Note 3 **Analysis of income**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:	Donations and gifts	13,100	62,500	-	**75,600**	10,000	54,500	-	**64,500**
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
	Total	**13,100**	**62,500**	**-**	**75,600**	**10,000**	**54,500**	**-**	**64,500**
Charitable activities:	Course Activities Income	1,144	-	-	**1,144**	-	-	-	-
	Function Income	26,860	-	-	**26,860**	34,636	-	-	**34,636**
	Mess Subscriptions	72,086	-	-	**72,086**	71,313	-	-	**71,313**
	Refreshment income	210	-	-	**210**	180	-	-	**180**
	Shop Income	14,549	-	-	**14,549**	14,502	-	-	**14,502**
	Sponsorship - Graduation	130	-	-	**130**	-	-	-	-
	Year Book Income	-	-	-	-	-	360	-	**360**
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**114,979**	**-**	**-**	**114,979**	**120,631**	**360**	**-**	**120,991**
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income from investments:	Interest income	2,341	-	-	**2,341**	1,369	-	-	**1,369**
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
	Total	**2,341**	**-**	**-**	**2,341**	**1,369**	**-**	**-**	**1,369**
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME		**130,420**	**62,500**	**-**	**192,920**	**132,000**	**54,860**	**-**	**186,860**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	*N/A*	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
Total	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	*N/A*	*N/A*
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	*N/A*	*N/A*
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	*N/A*	*N/A*

Note 6 **Analysis of expenditure**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-	-
	Fudraising agents	-	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-	-
	Operating a trading company - non-charitable trading	-	-	-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
	Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
	Database development costs	-	-	-	-	-	-	-	-
	Other trading activities	-	-	-		-	-	-	
	Investment management costs:	-	-	-	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
	Investment administration costs	-	-	-	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-	-	-	-
	Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on raising funds	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure on charitable activities	Accounting Services	480	-	-	**480**	456	-	-	**456**
	Accounts Services Travel/Subsistence	-	-	-	-	1,200	-	-	**1,200**
	Alumni Costs	-	-	-	-	1,500	-	-	**1,500**
	Bad Debts Written Off	231	-	-	**231**	241	-	-	**241**
	Course Activities	-	-	-	-	733	-	-	**733**
	Course Year Book	1,946	-	-	**1,946**	3,100	-	-	**3,100**
	Donation(s)	200	-	-	**200**	128	-	-	**128**
	Functions	70,754	65,272	-	**136,026**	85,111	47,430	-	**132,541**
	Graduation	814	-	-	**814**	3,315	360	-	**3,675**
	Independent Examination	2,772	-	-	**2,772**	2,640	-	-	**2,640**
	Insurance	171	-	-	**171**	171	-	-	**171**
	Maintenance	340	-	-	**340**	122	-	-	**122**
	Movement in Provision for Doubtful Debts	(7,013)	-	-	**(7,013)**	-	-	-	-
	Refreshments	15,026	-	-	**15,026**	15,250	-	-	**15,250**
	Shop	11,972	-	-	**11,972**	9,416	-	-	**9,416**
	Sundry	200	-	-	**200**	-	-	-	-
	Tartan Purchases	4,027	-	-	**4,027**	3,204	-	-	**3,204**
	Training	504	-	-	**504**	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on charitable activities	**102,424**	**65,272**	**-**	**167,696**	**126,587**	**47,790**	**-**	**174,377**
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total separate material item of expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other	Fixed Assets Disposal	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total other expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE		**102,424**	**65,272**	**-**	**167,696**	**126,587**	**47,790**	**-**	**174,377**

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Activities undertaken directly £	Grant funding of activities £	Support Costs £	*Total prior year* £
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	During the financial year, the debt initially covered by the Provision for Doubtful Debt was settled. Consequently, the provision is no longer required and has been released accordingly.

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	**2,772**	**2,640**
Assurance services other than audit or independent examination	**-**	**-**
Tax advisory fees	**-**	**-**
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	**480**	**456**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	True

	Number of employees	
Band	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year	Last year
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity		

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	
Please state the amount of the payment (or value of any waiver of a right to an asset)	**This year**	
	Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment -

The nature of the payment (cash, asset etc.)	**This year**	
	Last year	
The extent of redundancy funding at the balance sheet date	**This year**	
	Last year	
Please state the accounting policy for any redundancy or termination payments	**This year**	
	Last year	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	**£0**	**£0**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	***N/A***	***N/A***

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	***N/A***
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	***N/A***

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	***N/A***

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Silverware, paintings and prints £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis				Straight Line
** Rate				20%, 25%

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**This year**	***N/A***
	Last year	***N/A***

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
the methods applied and significant assumptions	***N/A***	***N/A***
the carrying amount that would have been recognised had the assets been carried under the cost model.	***N/A***	***N/A***

14.6 Other disclosures

	This year	Last year
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	***N/A***	***N/A***
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	***N/A***	***N/A***
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis			
** Rate			

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	***N/A***
Policies for the recognition of any capital development	***N/A***

15.5 Impairment

	This year	Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	***N/A***	***N/A***

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
the methods applied	***N/A***	***N/A***
the carrying amount that would have been recognised had the assets been carried under the cost model.	***N/A***	***N/A***

15.7 Other disclosures

	This year	Last year
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.	***N/A***	***N/A***
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.	***N/A***	***N/A***
(iv) State the amount of research and development expenditure recognised as expenditure in the year.	***N/A***	***N/A***
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.	***N/A***	***N/A***
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	***N/A***
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	***N/A***

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**				
**** Rate**				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	***N/A***

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
qualifications of independent valuer	***N/A***	***N/A***
the methods applied and significant assumptions	***N/A***	***N/A***
any significant limitations on the valuation	***N/A***	***N/A***

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	***N/A***	***N/A***
(ii) Describe the significance and nature of heritage assets.	***N/A***	***N/A***
(iii) Disclose information that is helpful in assessing the value of heritage assets.	***N/A***	***N/A***
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	***N/A***	***N/A***

16.9 Five year summary of heritage assets transactions

	2024	2023	2022	2021	2020
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*		-	-	-	-	-
Less: disposals at carrying value		-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Listed investments	-	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	***N/A***
(ii) Name or independent valuer, if applicable, and relevant qualifications	***N/A***
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	***N/A***
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	***N/A***

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	**This year**	**Last year**
	£	**£**
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees	**This year**	**Last year**
Please provide details and amount of any guarantee made to or on behalf of a third party	***N/A***	***N/A***
Name of the entity or entities benefitting from those guarantees	***N/A***	***N/A***
Please explain how the guarantee furthers the charity's aims	***N/A***	***N/A***

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided	***N/A***	***N/A***
Value of any concessionary loans which have been committed but not taken up at the reporting date	***N/A***	***N/A***
Amounts payable within 1 year	***N/A***	***N/A***
Amounts payable after more than 1 year	***N/A***	***N/A***
Amounts receivable within 1 year	***N/A***	***N/A***
Amounts receivable after more than 1 year	***N/A***	***N/A***

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	***N/A***	***N/A***
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	***N/A***	***N/A***
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	***N/A***	***N/A***

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	17,345	-	-	-
Added in period	-	1,761	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**19,106**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	**-**	**19,106**	**-**	**-**	**-**
Total previous year	**-**	**17,345**	**-**	**-**	**-**

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	***N/A***	***N/A***

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	15,000	28,710
Other debtors	-	-
Total	**15,000**	**28,710**

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year			
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	10,272	20,565	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	**10,272**	**20,565**	**-**	**-**

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	*N/A*	*N/A*
- an indication of the uncertainties about the amount or timing of those outflows; and	*N/A*	*N/A*
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	*N/A*	*N/A*

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	*N/A*	*N/A*
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	*N/A*	*N/A*

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	***N/A***	***N/A***

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	***N/A***	***N/A***

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £
N/A	

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement	***N/A***	***N/A***
Where it is not practical to make one or more of these disclosures, please state this fact	***N/A***	***N/A***

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	170,781	143,464
Cash at bank	5,000	5,000
Cash Floats	175	613
Other	-	-
Total	**175,956**	**149,077**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	***N/A***	***N/A***
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	***N/A***	***N/A***

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
The nature of the event	***N/A***	***N/A***
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	***N/A***	***N/A***

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	109,504	192,920	(167,696)	-	-	**134,727**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**174,567**	**192,920**	**(167,696)**	**-**	**-**	**199,790**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	97,021	186,860	(174,377)	-	-	**109,504**
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/A**	**N/A**	-	-	-	-	-	-
		Total Funds	**162,084**	**186,860**	**(174,377)**	**-**	**-**	**174,567**

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	***None***	
Between endowment and restricted funds	***None***	
Between endowment and unrestricted funds	***None***	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
Lt. Gen. Sir George Norton KCVO, CBE		-	-	-	-	-	-
						-	-
						-	-
						-	-

Please give details of why remuneration or other employment benefits were paid.	N/A
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity Nil

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	This Year Total	Last Year Total
N/A			£	£	£	£	£	£
N/A							-	-
N/A							-	-
N/A							-	-
N/A							-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

This Year

A Permanent Endowment Fund ("PEF") of £65,063 appears to subsist, however, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it is held. This remains unchanged.

Last Year

A Permanent Endowment Fund ("PEF") of £65,063 appears to subsist, however, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it is held.

ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales - Charity number 1129968

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the Period							
From	Period start date			To	Period end date		
	01	Sept	2022		31	August	2023

Charity name	**Royal College of Defence Studies**
Other names charity is known by	**RCDS**
Registered charity number (if any)	**1129968**
Charity's principal address	**37 Belgrave Square**
	London
	SW1X 8NS

Objectives and Activities:

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	The Charity's object (the Object) is 'the promotion of efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service personnel'. The objects also extend to making grants to any activity which in the opinion of the trustees is in furtherance with the objectives of the Charity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Charity derives public benefit from helping Royal College of Defence Studies course personnel who carry out their contribution to the defence of the United Kingdom. Service Funds are established for the benefit of Service Personnel, as they promote military efficiency and underpin the notions of esprit de corps and teamwork. They help to encourage Service Personnel to develop the character, spirit, and attitude to face the many challenges and danger associated with Service life.

		As a result, the Charity derives a benefit to the public by providing motivation, education, support, and enjoyment for Service Personnel who always serve the needs of their country and its public. Through our observations, assessments and planning we ensure our curriculum provides opportunities for all charity members to use their experiences to develop their potential and to learn.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	With assistance issued from RAF Air Command HQ Service Funds staff, the Trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	The Charity's Committee presents an annual Financial Plan to the Trustee and its members, detailing the proposed grants, subsidies, and requests for assistance at the AGM. This Financial Plan is either approved or rejected by the members and is monitored monthly by the Charity's Committee and Accounts Personnel.
Contribution made by volunteers.	Para 1.38	The Charity's committee members are volunteers. The Charity members are encouraged to volunteer towards the events held for their benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	2022/2023 saw the level of activities return to pre Covid-19 pandemic levels. This has meant that the activities and functions of the Charity have significantly increased. The Charity members attended a series of functions during the financial year, including dinners for the Royal Navy, the British Army, and the Royal Air Force.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	N/A
Performance of fundraising activities against objectives set.	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial year saw income increase by 2.6% year on year, and with the increase in activities expenditure increased by 8.6%. A surplus of circa £12,500 (PY £21,500) was generated in the financial year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity looks to hold 6 months of operating costs in normal circumstances, it currently holds the equivalent of 7.1 months (PY 7.2 months).
Amount of reserves held	Para 1.22	£102,434 (PY £97,022)
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of income this Financial Year has come from subscriptions paid by the Charity's membership.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	Currently, the Charity does not hold any long term investments.
A description of the principal risks facing the charity	Para 1.46	The principal risk to the Charity, is the withdrawal of the grants made by individual countries to send their personnel onto the courses.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution.
How is the charity constituted?	Para 1.25	Unincorporated Association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of the Charity's Commandant and Managing Trustee is controlled by The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.

Names of the charity trustees who manage the charity.

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lt. Gen. Sir George Norton	Commandant & Managing Trustee	20 July 2020 to date	The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.
2				
3				

Corporate trustees – names of the directors at the date the report was approved.

Director name		
N/A		

Name of trustees holding title to property belonging to the charity.

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity.	N/A
Name and objects of the charity on whose behalf the assets are held and how this fall within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets.	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

None.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)	***Original Signed***
Full name(s)	**Lt. Gen. Sir George Norton KCVO, CBE**
Position (eg Secretary, Chair, etc)	**Commandant & Managing Trustee**
Date	**25 June 2024**

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the Managing Trustee	ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS
On accounts for the year ended	31st August 2023 — **Charity no (if any)** 1129968
Set out on pages	CC17a & TAR

I report to the Managing Trustee on my examination of the accounts of the above charity ("the Charity") for the year stated above.

Responsibilities and basis of report

As the Charity's Managing 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.

Independent examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Charity Independent Examiners.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below)~~ which gives me cause to believe that in, any material respect:

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

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

Signed:	*Original signed*	**Date:**	25.06.2024
Name:	HOWARD NEIL SANDERSON		
Relevant professional qualification(s) or body	FCIE		

(if any):	

Address:	Accountancy Compliance Solutions (UK) Limited, 1 Endcliffe Avenue,
	Scunthorpe, North Lincolnshire, DN17 2RB

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION FOR ENGLAND AND WALES

Royal College of Defence Studies Officers' Mess			Charity No	1129968
Annual accounts for the period				
Period start date	01 Sep 2022	To	Period end date	31 Aug 2023

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	10,000	54,500	-	**64,500**	63,178
Charitable activities	S02	120,631	360	-	**120,991**	118,770
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,369	-	-	**1,369**	69
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	**132,000**	**54,860**	-	**186,860**	**182,017**
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	126,587	47,790	-	**174,377**	160,486
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	**126,587**	**47,790**	-	**174,377**	**160,486**
Net income/(expenditure) before investment gains/(losses)	S13	**5,413**	**7,070**	-	**12,483**	**21,531**
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	**5,413**	**7,070**	-	**12,483**	**21,531**
Extraordinary items (Note 7)	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	**5,413**	**7,070**	-	**12,483**	**21,531**
Reconciliation of funds:					-	
Total funds brought forward	S21	97,022	-	65,063	**162,085**	140,554
Total funds carried forward	S22	**102,434**	**7,070**	**65,063**	**174,567**	**162,085**

Section B — Balance Sheet

Royal College of Defence Studies
Officers' Mess
at 31 Aug 2023

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stock (Note 18)	B06	17,345	-	-	**17,345**	9,500
Debtors (Note 19)	B07	28,710	-	-	**28,710**	22,000
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	76,944	7,070	65,063	**149,077**	144,879
Total current assets	B10	**122,999**	**7,070**	**65,063**	**195,132**	**176,379**
Creditors: amounts falling due within one year (Note 20)	B11	20,565	-	-	**20,565**	14,294
Cash at bank and in hand (Note 20)	B09x	-	-	-	-	-
Total current liabilities	B12	**20,565**	-	-	**20,565**	**14,294**
Net current assets/(liabilities)	B12	**102,434**	**7,070**	**65,063**	**174,567**	**162,085**
Total assets less current liabilities	B13	**102,434**	**7,070**	**65,063**	**174,567**	**162,085**
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	**102,434**	**7,070**	**65,063**	**174,567**	**162,085**
Funds of the Charity						
Endowment funds (Note 27)	B17			65,063	**65,063**	65,063
Restricted income funds (Note 27)	B18		7,070		**7,070**	-
Designated funds	B19d	-			-	-
Unrestricted funds	B19	102,434			**102,434**	97,022
Revaluation reserve	B20	-			-	-
Total funds	B21	**102,434**	**7,070**	**65,063**	**174,567**	**162,085**

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval dd/mm/yyyy
Original Signed	***25 Jun 2024***
Lt. Gen. Sir George Norton	

Section C Statement of Cash Flows

Royal College of Defence Studies
Officers' Mess
Year to 31 Aug 2023

Net movement in funds generated from operations		**12,483**
Depreciation in the year	-	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	(7,845)	
Movement in Debtors/Receivables	(6,710)	
Movement in Creditors/Payables	6,271	
Net movement in assets and liabilities		**(8,284)**
Net cash generated from operations		**4,199**
Investing Activities		
Investment in Fixed Assets	-	
Changes in Investments	-	
Total for Investing Activities		**-**
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		**-**
Total movement in Cash at bank and in hand		**4,199**
Cash at bank and in hand B/fwd	**01 Sep 2022**	**144,879**
Cash at bank and in hand C/Fwd	**31 Aug 2023**	**149,077**

Section D Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2 Accounting Policies

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	**Yes**
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	**Yes**
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	**Yes**
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	**N/A**
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	**N/A**
Government grants	The charity has received government grants in the reporting period	**No**
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	**N/A**
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	**N/A**
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	**N/A**
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	**N/A**
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	**N/A**
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	**N/A**

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	**N/A**
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	**N/A**
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	**N/A**
Support costs	The charity has incurred expenditure on support costs.	**Yes**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**N/A**
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	**Yes**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**N/A**
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**N/A**
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**

2.2 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	**Yes**
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	**Yes**
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	**Yes**
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	**N/A**
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	**Yes**

Redundancy cost	The charity made no redundancy payments during the reporting period.	**Yes**
Deferred income	No material item of deferred income has been included in the accounts	**Yes**
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	**N/A**
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	**Yes**
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	**Yes**

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above zero	**Yes**
	They are valued at cost.	**No**
	The depreciation rates and methods used are disclosed in note 14.	**No**
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	**No**
	They are valued at cost.	**N/A**
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	**No**
	They are valued at cost.	**N/A**
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	**Yes**
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	**Yes**
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	**Yes**
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	**Yes**
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	**Yes**

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	**Yes**
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	**N/A**
	They are valued at fair value except where they qualify as basic financial instruments	**N/A**

Policies adopted additional to or different from those above

Note 3 **Analysis of income**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:	Donations and gifts	10,000	54,500	-	**64,500**	20,000	28,178	-	**48,178**
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	15,000	-	**15,000**
	Other donations and legacies	-	-	-	-	-	-	-	-
	Total	**10,000**	**54,500**	**-**	**64,500**	**20,000**	**43,178**	**-**	**63,178**
Charitable activities:	Course Activities Income	-	-	-	-	1,164	-	-	**1,164**
	Function Income	34,636	-	-	**34,636**	30,420	-	-	**30,420**
	Mess Subscriptions	71,313	-	-	**71,313**	72,048	-	-	**72,048**
	Refreshment income	180	-	-	**180**	105	-	-	**105**
	Shop Income	14,502	-	-	**14,502**	13,218	-	-	**13,218**
	Sponsorship - Graduation	-	-	-	-	-	150	-	**150**
	Year Book Income	-	360	-	**360**	1,665	-	-	**1,665**
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**120,631**	**360**	**-**	**120,991**	**118,620**	**150**	**-**	**118,770**
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income from investments:	Interest income	1,369	-	-	**1,369**	69	-	-	**69**
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
	Total	**1,369**	**-**	**-**	**1,369**	**69**	**-**	**-**	**69**
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME		**132,000**	**54,860**	**-**	**186,860**	**138,689**	**43,328**	**-**	**182,017**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	*N/A*	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 **Analysis of expenditure**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-	-
	Fundraising agents	-	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-	-
	Operating a trading company - non-charitable	-	-	-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
	Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
	Database development costs	-	-	-	-	-	-	-	-
	Other trading activities	-	-	-		-	-	-	
	Investment management costs:	-	-	-	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
	Investment administration costs	-	-	-	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-	-	-	-
	Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities	Accounting Services	456	-	-	**456**	456	-	-	**456**
	Accounts Services Travel/Subsistence	1,200	-	-	**1,200**	1,200	-	-	**1,200**
	Alumni Costs	1,500	-	-	**1,500**	-	-	-	-
	Bad Debts Written Off	241	-	-	**241**	66	-	-	**66**
	Course Activities	733	-	-	**733**	3,122	-	-	**3,122**
	Course Year Book	3,100	-	-	**3,100**	2,726	-	-	**2,726**
	Donation(s)	128	-	-	**128**	-	-	-	-
	Functions	85,111	47,430	-	**132,541**	75,887	42,998	-	**118,885**
	Graduation	3,315	360	-	**3,675**	2,775	150	-	**2,925**
	Independent Examination	2,640	-	-	**2,640**	2,928	-	-	**2,928**
	Insurance	171	-	-	**171**	171	-	-	**171**
	Maintenance	122	-	-	**122**	334	180	-	**514**
	Refreshments	15,250	-	-	**15,250**	14,275	-	-	**14,275**
	Shop	9,416	-	-	**9,416**	10,242	-	-	**10,242**
	Sundry	3,204	-	-	**3,204**	2,976	-	-	**2,976**
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on charitable activities	**126,587**	**47,790**	-	**174,377**	**117,158**	**43,328**	-	**160,486**
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total separate material item of expense	-	-	-	-	-	-	-	-
Other	Fixed Assets Disposal	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE		**126,587**	**47,790**	-	**174,377**	**117,158**	**43,328**	-	**160,486**

Other information:

Analysis of expenditure on charitable activities

		This year				Last year			
Activity or programme	Activity	Activities £	Grant £	Support £	Total this £	Activities £	Grant £	Support £	*Total prior* £
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Unrestricted income funds	Restricted income funds	Endowment funds	Total this year	Total last year
-	-	-	-	-

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs have been apportioned on a basis designed to reflect the use of the resource.

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	2,640	2,928
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	456	456

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	True

	Number of employees	
Band	This year	Last year
£60,000 to £69,999		
£70,000 to £79,999		
£80,000 to £89,999		
£90,000 to £99,999		
£100,000 to £109,999		

	This year	Last year
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity		

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	
Please state the amount of the payment (or value of any waiver of a right to an asset)	**This year**	
	Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment `

The nature of the payment (cash, asset etc.)	**This year**	
	Last year	
The extent of redundancy funding at the balance sheet date	**This year**	
	Last year	
Please state the accounting policy for any redundancy or termination payments	**This year**	
	Last year	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	**£0**	**£0**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis				
** Rate				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**This year**	***N/A***
	Last year	***N/A***

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	***N/A***	***N/A***
the name of independent valuer, if applicable	***N/A***	***N/A***
the methods applied and significant assumptions	***N/A***	***N/A***
the carrying amount that would have been recognised had the assets been carried under the cost model.	***N/A***	***N/A***

14.6 Other disclosures

	This year	Last year
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	***N/A***	***N/A***
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	***N/A***	***N/A***
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis				
** Rate				
At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

	This year	Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.		

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

	This year	Last year
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**				
**** Rate**				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2023	2022	2021	2020	2019
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Listed investments	-	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	**This year**	**Last year**
	£	**£**
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees	**This year**	**Last year**
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	9,500	-	-	-
Added in period	-	7,845	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**17,345**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	**-**	**17,345**	**-**	**-**	**-**
Total previous year	-	9,500	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	28,710	22,000
Other debtors	-	-
Total	**28,710**	**22,000**

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	20,565	14,294	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	**20,565**	**14,294**	**-**	**-**

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	143,464	139,492
Cash at bank	5,000	5,000
Cash Floats	613	387
Other	-	-
Total	**149,077**	**144,879**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	97,022	186,860	(174,377)	-	-	**109,504**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**162,085**	**186,860**	**(174,377)**	**-**	**-**	**174,567**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	75,491	182,017	(160,486)	-	-	**97,022**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**140,554**	**182,017**	**(160,486)**	**-**	**-**	**162,085**

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	***None***	
Between endowment and restricted funds	***None***	
Between endowment and unrestricted funds	***None***	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
						-	-
						-	-
						-	-
						-	-

Please give details of why remuneration or other employment benefits were paid. N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment. N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	Total
			£	£	£	£	£
							-
							-
							-
							-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

A Permanent Endowment Fund ("PEF") of £65,063 appears to subsist, however, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it is held.

ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales - Charity number 1129968

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the Period							
From	Period start date			To	Period end date		
	01	April	2021		31	March	2022

Charity name	**Royal College of Defence Studies**
Other names charity is known by	**RCDS**
Registered charity number (if any)	**1129968**
Charity's principal address	**37 Belgrave Square**
	London
	SW1X 8NS

Objectives and Activities:

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	The Charity's object (the Object) is 'the promotion of efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service personnel'. The objects also extend to making grants to any activity which in the opinion of the trustees is in furtherance with the objectives of the Charity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Charity derives public benefit from helping Royal College of Defence Studies course personnel who carry out their contribution to the defence of the United Kingdom. Service Funds are established for the benefit of Service Personnel, as they promote military efficiency and underpin the notions of esprit de corps and teamwork. They help to encourage Service Personnel to develop the character, spirit, and attitude to face the many challenges and danger associated with Service life.

		As a result, the Charity derives a benefit to the public by providing motivation, education, support, and enjoyment for Service Personnel who always serve the needs of their country and its public. Through our observations, assessments and planning we ensure our curriculum provides opportunities for all charity members to use their experiences to develop their potential and to learn.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	With assistance issued from RAF Air Command HQ Service Funds staff, the Trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	The Charity's Committee presents an annual Financial Plan to the Trustee and its members, detailing the proposed grants, subsidies, and requests for assistance at the AGM. This Financial Plan is either approved or rejected by the members and is monitored monthly by the Charity's Committee and Accounts Personnel.
Contribution made by volunteers.	Para 1.38	The Charity's committee members are volunteers. The Charity members are encouraged to volunteer towards the events held for their benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In previous years, the impact Covid-19 pandemic had significantly diminished the life of the Charity, with almost no social events taking place, however 2021/2022 saw a gradual return to normal. This has meant that the activities and functions of the Charity have significantly increased. The Charity members attended a series of functions during the financial year, including dinners for the Royal Navy, the British Army, and the Royal Air Force.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	N/A
Performance of fundraising activities against objectives set.	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This year has seen a more than fourfold increase in income in comparison with the pandemic affected previous year. The comparative expenditure did not increase at the same rate. Thus, generating a surplus of circa £21,500 for the financial year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity looks to hold 6 months of operating costs in normal circumstances, it currently holds the equivalent of 7 months.
Amount of reserves held	Para 1.22	£97,022
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of income this Financial Year has come from subscriptions paid by the Charity's membership.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	Currently, the Charity does not hold any long term investments.
A description of the principal risks facing the charity	Para 1.46	The principal risk to the Charity, is the withdrawal of the grants made by individual countries to send their personnel onto the courses. The Charity have appointed an external organisation for the purposes of the Charity's Independent Examination and Accounts Preparation. Going forward this will assist in the financial statements being filed annually and before the statutory deadlines as per the Charity Commission for England and Wales, and the Charities Acts.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution.
How is the charity constituted?	Para 1.25	Unincorporated Association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of the Charity's Commandant and Managing Trustee is controlled by The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.

Names of the charity trustees who manage the charity.

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	**Lt. Gen. Sir George Norton**	**Commandant & Managing Trustee**	**20 July 2020 to date**	**The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.**
2				
3				

Corporate trustees – names of the directors at the date the report was approved.

Director name		
N/A		

Name of trustees holding title to property belonging to the charity.

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity.	N/A
Name and objects of the charity on whose behalf the assets are held and how this fall within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets.	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

None.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)	***Original Signed***
Full name(s)	**Lt. Gen. Sir George Norton KCVO, CBE**
Position (eg Secretary, Chair, etc)	**Commandant & Managing Trustee**
Date	**27 February 2024**

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the Managing Trustee	ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS		
On accounts for the year ended	31st August 2022	**Charity no (if any)**	1129968
Set out on pages	CC17a & TAR		

I report to the Managing Trustee on my examination of the accounts of the above charity ("the Charity") for the year stated.

Responsibilities and basis of report

As the Charity's Managing 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.

Independent examiner's statement ("the Examiner")

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Charity Independent Examiners.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, other than that disclosed in Section B below, which give me cause to believe that in, any material respect:

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

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

Signed:	*Original signed*	**Date:**	27.02.2024
Name:	Howard Neil Sanderson		
Relevant professional qualification(s) or body	FCIE		

(if any):	
Address:	Accountancy Compliance Solutions (UK) Limited, 1 Endcliffe Avenue,
	Scunthorpe, North Lincolnshire, DN17 2RB

Section B	**Disclosures – set out below:**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	**Direction 5 & 11** The Examiner identified that the Charity's financial statements ('form CC17a') do not show that any tangible assets are held by the Charity, however, this appears to contradict the Examiner's knowledge of the Charity and the information and explanations given to him in respect of the matter. The Charity has agreed to investigate the matter further, but at the date of this report, such enquiries had not been concluded.

CHARITY COMMISSION FOR ENGLAND AND WALES

Royal College of Defence Studies Officers' Mess			Charity No	1129968
Annual accounts for the period				
Period start date	01 Sep 2021	To	Period end date	31 Aug 2022

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	92,048	43,178	-	**135,226**	32,618
Charitable activities	S02	46,572	150	-	**46,722**	10,106
Other trading activities	S03	-	-	-	**-**	-
Investments	S04	69	-	-	**69**	12
Separate material item of income	S05	-	-	-	**-**	-
Other	S06	-	-	-	**-**	-
Total	S07	**138,689**	**43,328**	**-**	**182,017**	**42,736**
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	**-**	-
Charitable activities	S09	117,158	43,328	-	**160,486**	67,161
Separate material item of expense	S10	-	-	-	**-**	-
Other	S11	-	-	-	**-**	-
Total	S12	**117,158**	**43,328**	**-**	**160,486**	**67,161**
Net income/(expenditure) before investment gains/(losses)	S13	**21,531**	**-**	**-**	**21,531**	**(24,425)**
Net gains/(losses) on investments	S14	-	-	-	**-**	**-**
Net income/(expenditure)	S15	**21,531**	**-**	**-**	**21,531**	**(24,425)**
Extraordinary items (Note 7)	S16	-	-	-	**-**	-
Transfers between funds	S17	-	-	-	**-**	-
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	**-**	-
Other gains/(losses)	S19	-	-	-	**-**	-
Net movement in funds	S20	**21,531**	**-**	**-**	**21,531**	**(24,425)**
Reconciliation of funds:					**-**	
Total funds brought forward	S21	75,491	-	65,063	**140,554**	164,979
Total funds carried forward	S22	**97,022**	**-**	**65,063**	**162,085**	**140,554**

Section B — Balance Sheet

Royal College of Defence Studies
Officers' Mess
at 31 Aug 2022

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stock (Note 18)	B06	9,500	-	-	**9,500**	14,982
Debtors (Note 19)	B07	22,000	-	-	**22,000**	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	79,816	-	65,063	**144,879**	156,645
Total current assets	B10	**111,316**	-	**65,063**	**176,379**	**171,627**
Creditors: amounts falling due within one year (Note 20)	B11	14,294	-	-	**14,294**	31,073
Cash at bank and in hand (Note 20)	B09x	-	-	-	-	-
Total current liabilities	B12	**14,294**	-	-	**14,294**	**31,073**
Net current assets/(liabilities)	B12	**97,022**	-	**65,063**	**162,085**	**140,554**
Total assets less current liabilities	B13	**97,022**	-	**65,063**	**162,085**	**140,554**
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	**97,022**	-	**65,063**	**162,085**	**140,554**
Funds of the Charity						
Endowment funds (Note 27)	B17			65,063	**65,063**	65,063
Restricted income funds (Note 27)	B18		-		-	-
Designated funds	B19d	-			-	-
Unrestricted funds	B19	97,022			**97,022**	75,491
Revaluation reserve	B20	-			-	-
Total funds	B21	**97,022**	-	**65,063**	**162,085**	**140,554**

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval dd/mm/yyyy
Original Signed	***27 Feb 2024***
Lt. Gen. Sir George Norton KCVO, CBE	

Section C Statement of Cash Flows

Royal College of Defence Studies
Officers' Mess
Year to 31 Aug 2022

Net movement in funds generated from operations		**21,531**
Depreciation in the year	-	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	5,482	
Movement in Debtors/Receivables	(22,000)	
Movement in Creditors/Payables	(16,779)	
Net movement in assets and liabilities		**(33,297)**
Net cash generated from operations		**(11,766)**
Investing Activities		
Investment in Fixed Assets	-	
Changes in Investments	-	
Total for Investing Activities		**0**
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		**-**
Total movement in Cash at bank and in hand		**(11,766)**
Cash at bank and in hand B/fwd	**01 Sep 2021**	**156,645**
Cash at bank and in hand C/Fwd	**31 Aug 2022**	**144,879**

Section D Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	***N/A***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***N/A***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2 Accounting Policies

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	**Yes**
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	**Yes**
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	**Yes**
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	**N/A**
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	**N/A**
Government grants	The charity has received government grants in the reporting period	**No**
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	**N/A**
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	**N/A**
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	**N/A**
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	**N/A**
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	**N/A**
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	**N/A**

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	**N/A**
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	**N/A**
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	**N/A**
Support costs	The charity has incurred expenditure on support costs.	**Yes**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**N/A**
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	**Yes**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**N/A**
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**N/A**
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**

2.2 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	**Yes**
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	**Yes**
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	**Yes**
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	**N/A**
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	**Yes**

Redundancy cost	The charity made no redundancy payments during the reporting period.	**Yes**
Deferred income	No material item of deferred income has been included in the accounts	**Yes**
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	**N/A**
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	**Yes**
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	**Yes**

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above £500	**Yes**
	They are valued at cost.	**No**
	The depreciation rates and methods used are disclosed in note 14.	**No**
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	**No**
	They are valued at cost.	**N/A**
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	**No**
	They are valued at cost.	**N/A**
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	**Yes**
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	**Yes**
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	**Yes**
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	**Yes**
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	**Yes**

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	**Yes**
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	**N/A**
	They are valued at fair value except where they qualify as basic financial instruments	**N/A**

Policies adopted additional to or different from those above

Note 3 **Analysis of income**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds £
Donations and legacies:	Donations and gifts	20,000	28,178	-	**48,178**	-	-	-	**-**
	Gift Aid	-	-	-	**-**	-	-	-	**-**
	Legacies	-	-	-	**-**	-	-	-	**-**
	General grants provided by government/other	-	-	-	**-**	-	-	-	**-**
	Membership subscriptions and sponsorships which are in substance donations	72,048	-	-	**72,048**	32,618	-	-	**32,618**
	Donated goods, facilities and services	-	15,000	-	**15,000**	-	-	-	**-**
	Other donations and legacies	-	-	-	**-**	-	-	-	**-**
	Total	**92,048**	**43,178**	**-**	**135,226**	**32,618**	**-**	**-**	**32,618**
Charitable activities:	Course Activities Income	1,164	-	-	**1,164**	-	-	-	**-**
	Function Income	30,420	-	-	**30,420**	558	-	-	**558**
	Refreshment income	105	-	-	**105**	-	-	-	**-**
	Shop Income	13,218	-	-	**13,218**	9,433	-	-	**9,433**
	Sponsorship - Graduation	-	150	-	**150**	-	115	-	**115**
	Year Book Income	1,665	-	-	**1,665**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total	**46,572**	**150**	**-**	**46,722**	**9,991**	**115**	**-**	**10,106**
Other trading activities:	Other trading activities	-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income from investments:	Interest income	69	-	-	**69**	12	-	-	**12**
	Dividend income	-	-	-	**-**	-	-	-	**-**
	Rental and leasing income	-	-	-	**-**	-	-	-	**-**
	Other investment income	-	-	-	**-**	-	-	-	**-**
	Total	**69**	**-**	**-**	**69**	**12**	**-**	**-**	**12**
Separate material item of income:		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other:	Conversion of endowment funds into income	-	-	-	**-**	-	-	-	**-**
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	**-**	-	-	-	**-**
	Gain on disposal of a programme related	-	-	-	**-**	-	-	-	**-**
	Royalties from the exploitation of intellectual property rights	-	-	-	**-**	-	-	-	**-**
	Other - Other Income	-	-	-	**-**	-	-	-	**-**
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME		**138,689**	**43,328**	**-**	**182,017**	**42,621**	**115**	**-**	**42,736**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	The "Donated goods, facilities and services" includes monies paid directly to the function caterers by a charity supporter.

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	***N/A***	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	*N/A*	*N/A*
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	*N/A*	*N/A*
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The Charity operates from premises owned by a third party and does not have to pay for its use of the property or all of its running costs.	The Charity operates from premises owned by a third party and does not have to pay for its use of the property or all of its running costs.

Note 6 **Analysis of expenditure**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-	-
	Fundraising agents	-	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-	-
	Operating a trading company - non-charitable	-	-	-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
	Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
	Database development costs	-	-	-	-	-	-	-	-
	Other trading activities	-	-	-		-	-	-	
	Investment management costs:	-	-	-	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
	Investment administration costs	-	-	-	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-	-	-	-
	Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on raising funds	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure on charitable activities	Accounting Services	456	-	-	**456**	456	-	-	**456**
	Accounts Services Travel/Subsistence	1,200	-	-	**1,200**	1,200	-	-	**1,200**
	Administration	-	-	-	**-**	6,955	-	-	**6,955**
	Bad Debts Written Off	66	-	-	**66**	-	-	-	**-**
	Course Activities	3,122	-	-	**3,122**	-	-	-	**-**
	Course Year Book	2,726	-	-	**2,726**	6,045	-	-	**6,045**
	Donation(s)	-	-	-	**-**	9,100	-	-	**9,100**
	Functions	75,887	42,998	-	**118,885**	21,281	-	-	**21,281**
	Graduation	2,775	150	-	**2,925**	2,049	115	-	**2,164**
	Independent Examination	2,928	-	-	**2,928**	2,928	-	-	**2,928**
	Insurance	171	-	-	**171**	171	-	-	**171**
	Maintenance	334	180	-	**514**	934	-	-	**934**
	Movement in Provision for Doubtful Debts	-	-	-	**-**	7,013	-	-	**7,013**
	Postage	-	-	-	**-**	92	-	-	**92**
	Refreshments	14,275	-	-	**14,275**	3,207	-	-	**3,207**
	Shop	10,242	-	-	**10,242**	5,455	-	-	**5,455**
	Sundry	2,976	-	-	**2,976**	160	-	-	**160**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total expenditure on charitable activities	**117,158**	**43,328**	**-**	**160,486**	**67,046**	**115**	**-**	**67,161**
Separate material item of expense	Extraordinary items	-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total separate material item of expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other	Fixed Assets Disposal	-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
		-	-	-	**-**	-	-	-	**-**
	Total other expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURE		**117,158**	**43,328**	**-**	**160,486**	**67,046**	**115**	**-**	**67,161**

Other information:

Analysis of expenditure on charitable activities

		This year				Last year			
Activity or programme	Activity	Activities £	Grant £	Support £	Total this £	Activities £	Grant £	Support £	*Total prior* £
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Note: The above previous year figure for the Course Year Book expense refers to two years, 2019/2020 and 2020/2021.

Unrestricted income funds	Restricted income funds	Endowment funds	Total this year	Total last year
-	-	-	-	-

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	**-**	**-**

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs have been apportioned on a basis designed to reflect the use of the resource.

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	**2,928**	**2,928**
Assurance services other than audit or independent examination	**-**	**-**
Tax advisory fees	**-**	**-**
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	**456**	**456**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	True

	Number of employees	
Band	This year	Last year
£60,000 to £69,999		
£70,000 to £79,999		
£80,000 to £89,999		
£90,000 to £99,999		
£100,000 to £109,999		

	This year	Last year
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity		

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	
Please state the amount of the payment (or value of any waiver of a right to an asset)	**This year**	
	Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment `

The nature of the payment (cash, asset etc.)	**This year**	
	Last year	
The extent of redundancy funding at the balance sheet date	**This year**	
	Last year	
Please state the accounting policy for any redundancy or termination payments	**This year**	
	Last year	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	**£0**	**£0**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**This year**	***N/A***
	Last year	***N/A***

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

14.6 Other disclosures

	This year	Last year
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	***N/A***	***N/A***
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	***N/A***	***N/A***
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				
At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

	This year	Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.		

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

	This year	Last year
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**	

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Listed investments	-	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	**This year**	**Last year**
	£	**£**
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	**-**	**-**

17.5 Guarantees	**This year**	**Last year**
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	14,982	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	(5,482)	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**9,500**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	**-**	**9,500**	**-**	**-**	**-**
Total previous year	-	14,982	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	22,000	-
Other debtors	-	-
Total	**22,000**	**-**

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	14,294	31,073	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	**14,294**	**31,073**	**-**	**-**

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	139,492	151,284
Cash at bank	5,000	5,000
Cash Floats	387	361
Other	-	-
Total	**144,879**	**156,645**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	75,491	182,017	(160,486)	-	-	**97,022**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**140,554**	**182,017**	**(160,486)**	**-**	**-**	**162,085**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	99,916	42,736	(67,161)	-	-	**75,491**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**164,979**	**42,736**	**(67,161)**	**-**	**-**	**140,554**

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	***None***	
Between endowment and restricted funds	***None***	
Between endowment and unrestricted funds	***None***	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
						-	-
						-	-
						-	-
						-	-

Please give details of why remuneration or other employment benefits were paid.	N/A
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) **FALSE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	Total
			£	£	£	£	£
							-
							-
							-
							-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS

England & Wales - Charity number 1129968

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' Annual Report for the Period							
From	Period start date			To	Period end date		
	01	April	2020		31	March	2021

Charity name	**Royal College of Defence Studies**
Other names charity is known by	**RCDS**
Registered charity number (if any)	**1129968**
Charity's principal address	**37 Belgrave Square**
	London
	SW1X 8NS

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	The Charity's object (the Object) is 'the promotion of efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service personnel'. The objects also extend to making grants to any activity which in the opinion of the trustees is in furtherance with the objectives of the Charity.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Charity derives public benefit from helping Royal College of Defence Studies course personnel who carry out their contribution to the defence of the United Kingdom. Service Funds are established for the benefit of Service Personnel, as they promote military efficiency and underpin the notions of esprit de corps and teamwork. They help to encourage Service Personnel to develop the character, spirit, and attitude to face the many challenges and danger associated with Service life.

		As a result, the Mess derives a benefit to the public by providing motivation, support, and enjoyment for Service Personnel who always serve the needs of their country and its public. Through our observations, assessments and planning we ensure our curriculum provides opportunities for all charity members to use their experiences to develop their potential and to learn.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	With assistance issued from RAF Air Command HQ Service Funds staff, the Trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making.	Para 1.38	The Charity's Committee presents an annual Financial Plan to the Trustee and its members, detailing the proposed grants, subsidies, and requests for assistance at the AGM. This Financial Plan is either approved or rejected by the members and is monitored monthly by the Charity's Committee and Accounts Personnel.
Contribution made by volunteers.	Para 1.38	The Charity's committee members are volunteers. The Charity members are encouraged to volunteer towards the events held for their benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The impact Covid-19 pandemic has significantly diminished the life of the Charity, with almost no social events taking place. The need to limit the contact between people has meant that much of the work of the Charity has had to be done virtually, with little opportunity to share experiences face to face. It is hoped that these circumstances will cease soon.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set.	Para 1.41	N/A
Performance of fundraising activities against objectives set.	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity has maintained a level of financial stability in an environment of greatly reduced activity due to the COVID-19 pandemic. This year has seen a 47% reduction in income through the financial year, yet the expenditure has remained very similar to the previous year, resulting in a deficit for the financial year. It is anticipated that with the lifting of the restrictions associated with the pandemic the financial position will improve in the years to come. The deficit does not impact the Going Concern status of the Charity.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity looks to hold 6 months of operating costs in normal circumstances, due to the pandemic and the reduced activity levels it is currently at 13.5 months.
Amount of reserves held	Para 1.22	£75,491
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of income this Financial Year has come from subscriptions paid by the Charity's membership.
Investment policy and objectives including any social investment policy adopted.	Para 1.46	Currently, the Charity does not hold any long term investments.
A description of the principal risks facing the charity	Para 1.46	The principal risk to the Charity, is the withdrawal of the grants made by individual countries to send their personnel onto the courses. Other risks, such as the pandemic are managed at the time to prevent any adverse conditions arising to the Charity's finances and reputation.

		The Charity have appointed an external organisation for the purposes of the Charity's Independent Examination and Accounts Preparation. Going forward this will assist in the financial statements being filed annually and before the statutory deadlines as per the Charity Commission for England and Wales, and the Charities Acts.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Constitution.
How is the charity constituted?	Para 1.25	Unincorporated Association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The appointment of the Charity's Commandant and Managing Trustee is controlled by The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.

Names of the charity trustees who manage the charity.

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	**Lt. Gen. Sir George Norton**	**Commandant & Managing Trustee**	**20 July 2020 to date**	**The Chief Executive and directors of the United Kingdom's Defence Academy based at The Defence Academy of the United Kingdom, Shrivenham, Swindon.**
2				
3				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others.

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

None.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)	***Original Signed***
Full name(s)	**Lt. Gen. Sir George Norton KCVO, CBE**
Position (eg Secretary, Chair, etc)	**Commandant & Managing Trustee**
Date	***27 February 2024***

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the Managing Trustee	ROYAL COLLEGE OF DEFENCE STUDIES (RCDS) OFFICERS' MESS		
On accounts for the year ended	31st August 2021	**Charity no (if any)**	1129968
Set out on pages	CC17a & TAR		

I report to the Managing Trustee on my examination of the accounts of the above charity ("the Charity") for the year stated.

Responsibilities and basis of report

As the Charity's Managing 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.

Independent examiner's statement ("the Examiner")

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Charity Independent Examiners.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, other than those disclosed in Section B below, which give me cause to believe that in, any material respect:

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

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

Signed:	*Original signed*	**Date:**	27.02.2024
Name:	Howard Neil Sanderson		
Relevant professional qualification(s) or body	FCIE		

(if any):	

Address:	Accountancy Compliance Solutions (UK) Limited, 1 Endcliffe Avenue,
	Scunthorpe, North Lincolnshire, DN17 2RB

Section B	**Disclosures – set out on the following page**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Directions 6 & 11

The Examiner carried out an analytical review of the Charity's opening balances which help to form the comparative figures shown on form CC17a.

It was identified that:

i) the transfers between funds did not balance in the sum of £944.01 in the year ended 31st August 2020. No reason for the difference could be identified.

ii) a Permanent Endowment Fund ("PEF") balance of £65,063 appeared to subsist, but this was not identified within the Charity's financial statements for the year ended 31st August 2020. The Charity has now recognised the PEF within form CC17a and restated the comparative figures accordingly. However, the Charity has been unable to identify the origin of the PEF and continues to make enquiries to establish that and to confirm the circumstances and conditions through which it appears to subsist.

iii) the Charity has previously recognised some of its incoming resources as from restricted income funds when it appears that this was incorrect based on the information made available to the Examiner. The Charity has now corrected this and the comparative figures have been amended accordingly.

Direction 11

The Examiner identified that the Charity's financial statements ('form CC17a') do not show that any tangible assets are held by the Charity, however, this appears to contradict the Examiner's knowledge of the Charity and the information and explanations given to him in respect of the matter. The Charity has agreed to investigate the matter further, but at the date of this report, such enquiries had not been concluded.

Direction 11

The Examiner identified that the Charity had rendered invoices totalling £7013 for services provided, but these invoices were unpaid at the balance sheet date and appeared to be doubtful. Consequently, the Charity has made a provision for doubtful debts in this respect. The Charity has subsequently sought to recover these doubtful debts and any such monies ultimately recovered will be reflected in a subsequent accounting period.

CHARITY COMMISSION FOR ENGLAND AND WALES

Royal College of Defence Studies Officers' Mess			Charity No	1129968
Annual accounts for the period				
Period start date	01 Sep 2020	To	Period end date	31 Aug 2021

Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds RESTATED
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	32,618	-	-	**32,618**	66,466
Charitable activities	S02	9,991	115	-	**10,106**	32,931
Other trading activities	S03	-	-	-	**-**	-
Investments	S04	12	-	-	**12**	132
Separate material item of income	S05	-	-	-	**-**	-
Other	S06	-	-	-	**-**	-
Total	S07	**42,621**	**115**	**-**	**42,736**	**99,529**
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	**-**	-
Charitable activities	S09	67,046	115	-	**67,161**	66,850
Separate material item of expense	S10	-	-	-	**-**	-
Other	S11	-	-	-	**-**	-
Total	S12	**67,046**	**115**	**-**	**67,161**	**66,850**
Net income/(expenditure) before investment gains/(losses)	S13	**(24,425)**	**-**	**-**	**(24,425)**	**32,679**
Net gains/(losses) on investments	S14	-	-	-	**-**	**-**
Net income/(expenditure)	S15	**(24,425)**	**-**	**-**	**(24,425)**	**32,679**
Extraordinary items (Note 7)	S16	-	-	-	**-**	-
Transfers between funds	S17	-	-	-	**-**	(944)
Other recognised gains/(losses):						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	-	-	-	**-**	-
Other gains/(losses)	S19	-	-	-	**-**	31
Net movement in funds	S20	**(24,425)**	**-**	**-**	**(24,425)**	**31,766**
Reconciliation of funds:					**-**	
Total funds brought forward RESTATED	S21	99,915	-	65,063	**164,978**	133,212
Total funds carried forward	S22	**75,491**	**-**	**65,063**	**140,554**	**164,978**

Section B — Balance Sheet

Royal College of Defence Studies
Officers' Mess
at 31 Aug 2021

	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year RESTATED £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	**-**	-
Tangible assets (Note 14)	B02	-	-	-	**-**	-
Heritage assets (Note 16)	B03	-	-	-	**-**	-
Investments (Note 17)	B04	-	-	-	**-**	22,697
Total fixed assets	B05	**-**	**-**	**-**	**-**	**22,697**
Current assets						
Stock (Note 18)	B06	14,982	-	-	**14,982**	17,170
Debtors (Note 19)	B07	-	-	-	**-**	7,013
Investments (Note 17.4)	B08	-	-	-	**-**	-
Cash at bank and in hand (Note 24)	B09	91,582	-	65,063	**156,645**	118,155
Total current assets	B10	**106,564**	**-**	**65,063**	**171,627**	**142,338**
Creditors: amounts falling due within one year (Note 20)	B11	31,073	-	-	**31,073**	57
Cash at bank and in hand (Note 20)	B09x	-	-	-	**-**	-
Total current liabilities	B12	**31,073**	**-**	**-**	**31,073**	**57**
Net current assets/(liabilities)	B12	**75,491**	**-**	**65,063**	**140,554**	**142,281**
Total assets less current liabilities	B13	**75,491**	**-**	**65,063**	**140,554**	**164,978**
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	**75,491**	**-**	**65,063**	**140,554**	**164,978**
Funds of the Charity						
Endowment funds (Note 27)	B17			65,063	**65,063**	65,063
Restricted income funds (Note 27)	B18		-		**-**	-
Designated funds	B19d	-			**-**	-
Unrestricted funds	B19	75,491			**75,491**	99,915
Revaluation reserve	B20	-			**-**	-
Total funds	B21	**75,491**	**-**	**65,063**	**140,554**	**164,978**

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval dd/mm/yyyy
Original Signed	***27 Feb 2024***
Lt. Gen. Sir George Norton KCVO, CBE	

Section C Statement of Cash Flows

Royal College of Defence Studies
Officers' Mess
Year to 31 Aug 2021

Net movement in funds generated from operations		**(24,425)**
Depreciation in the year	-	
Disposal of Fixed Assets	-	
Revaluation of Fixed Assets	-	
Movement in Stocks/Inventories	2,188	
Movement in Debtors/Receivables	7,013	
Movement in Creditors/Payables	31,016	
Net movement in assets and liabilities		**40,217**
Net cash generated from operations		**15,792**
Investing Activities		
Investment in Fixed Assets	-	
Changes in Investments	22,697	
Total for Investing Activities		**22,697**
Financing Activities		
Repayment of Loans	-	
Total for Financing Activities		**-**
Total movement in Cash at bank and in hand		**38,489**
Cash at bank and in hand B/fwd	**01 Sep 2020**	**118,155**
Cash at bank and in hand C/Fwd	**31 Aug 2021**	**156,645**

Section D Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***N/A***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	***N/A***
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	***N/A***
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***N/A***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	***N/A***
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	***N/A***
(iii) where practicable, the effect of the change in one or more future periods.	***N/A***

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	***The disclosures in respect of the Permanent Endowment Fund and Restricted income funds were incorrect in some respects.***
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	***The amended figures are now shown as the comparative figures.***
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	***N/A***

Note 2 Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**None**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	-	-

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	-

Note 2 Accounting Policies

This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities ▪ the charity becomes entitled to the resources; ▪ it is more likely than not that the trustees will receive the resources; and ▪ the monetary value can be measured with sufficient reliability.	**Yes**
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	**Yes**
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	**Yes**
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	**N/A**
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	**N/A**
Government grants	The charity has received government grants in the reporting period	**No**
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	**N/A**
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	**N/A**
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	**N/A**
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	**Yes**
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	**N/A**
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	**N/A**

	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	**N/A**
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	**N/A**
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	**N/A**
Support costs	The charity has incurred expenditure on support costs.	**Yes**
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	**N/A**
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	**Yes**
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	**N/A**
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	**Yes**
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	**N/A**
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	**Yes**

2.2 EXPENDITURE & LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	**Yes**
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	**Yes**
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	**Yes**
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	**N/A**
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	**Yes**

Redundancy cost	The charity made no redundancy payments during the reporting period.	**Yes**
Deferred income	No material item of deferred income has been included in the accounts	**Yes**
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	**N/A**
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	**Yes**
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	**Yes**

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost above £500	**Yes**
	They are valued at cost.	**No**
	The depreciation rates and methods used are disclosed in note 14.	**No**
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	**No**
	They are valued at cost.	**N/A**
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	**No**
	They are valued at cost.	**N/A**
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	**Yes**
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	**Yes**
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	**Yes**
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	**Yes**
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	**Yes**

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	**Yes**
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	**N/A**
	They are valued at fair value except where they qualify as basic financial instruments	**N/A**

Policies adopted additional to or different from those above

Note 3 **Analysis of income**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Unrestricted funds £	Restricted income funds £	Endowment funds £	Prior year funds RESTATED £
Donations and legacies:	Donations and gifts	-	-	-	-	25,252	-	-	**25,252**
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	32,618	-	-	**32,618**	41,214	-	-	**41,214**
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
	Total	**32,618**	**-**	**-**	**32,618**	**66,466**	**-**	**-**	**66,466**
Charitable activities:	Administration Income	-	-	-	-	245	-	-	**245**
	Function Income	558	-	-	**558**	23,459	-	-	**23,459**
	Maintenance Income	-	-	-	-	4,900	-	-	**4,900**
	Shop Income	9,433	-	-	**9,433**	1,276	-	-	**1,276**
	Sponsorship - Graduation	-	115	-	**115**	-	-	-	-
	Sports Income	-	-	-	-	2,405	-	-	**2,405**
	Sundry Income	-	-	-	-	646	-	-	**646**
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**9,991**	**115**	**-**	**10,106**	**32,931**	**-**	**-**	**32,931**
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income from investments:	Interest income	12	-	-	**12**	132	-	-	**132**
	Dividend income	-	-	-	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
	Total	**12**	**-**	**-**	**12**	**132**	**-**	**-**	**132**
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL INCOME		**42,621**	**115**	**-**	**42,736**	**99,529**	**-**	**-**	**99,529**

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Note 4 **Analysis of receipts of government grants**

	Description	This year	Last year
		£	£
Government grant 1	*N/A*	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	*N/A*	*N/A*
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	*N/A*	*N/A*
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	The Charity operates from premises owned by a third party and does not have to pay for its use of the property or all of its running costs.	The Charity operates from premises owned by a third party and does not have to pay for its use of the property or all of its running costs.

Note 6 **Analysis of expenditure**

	Analysis	Current Financial Year				Previous Financial Year			
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds RESTATED
		£	£	£	£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-	-	-	-
	Fudraising agents	-	-	-	-	-	-	-	-
	Operating charity shops	-	-	-	-	-	-	-	-
	Operating a trading company - non-charitable	-	-	-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
	Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
	Database development costs	-	-	-	-	-	-	-	-
	Other trading activities	-	-	-		-	-	-	
	Investment management costs:	-	-	-	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-	-	-	-
	Investment administration costs	-	-	-	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-	-	-	-
	Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities	Accounting Services	456	-	-	**456**	-	-	-	-
	Accounts Services Travel/Subsistence	1,200	-	-	**1,200**	-	-	-	-
	Administration	6,955	-	-	**6,955**	2,674	-	-	**2,674**
	Bad Debts Written Off	-	-	-	-	245	-	-	**245**
	Course Year Book	6,045	-	-	**6,045**	-	-	-	-
	Donation(s)	9,100	-	-	**9,100**	-	-	-	-
	Functions	21,281	-	-	**21,281**	61,408	-	-	**61,408**
	Graduation	2,049	115	-	**2,164**	-	-	-	-
	Independent Examination	2,928	-	-	**2,928**	-	-	-	-
	Insurance	171	-	-	**171**	-	-	-	-
	Maintenance	934	-	-	**934**	-	-	-	-
	Movement in Provision for Doubtful Debts	7,013	-	-	**7,013**	-	-	-	-
	Postage	92	-	-	**92**	-	-	-	-
	Refreshments	3,207	-	-	**3,207**	-	-	-	-
	Shop	5,455	-	-	**5,455**	12	-	-	**12**
	Sundry	160	-	-	**160**	2,511	-	-	**2,511**
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total expenditure on charitable activities	**67,046**	**115**	-	**67,161**	**66,850**	-	-	**66,850**
Separate material item of expense	Extraordinary items	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total separate material item of expense	-	-	-	-	-	-	-	-
Other	Fixed Assets Disposal	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE		**67,046**	**115**	-	**67,161**	**66,850**	-	-	**66,850**

Other information:

Analysis of expenditure on charitable activities

		This year				Last year			
Activity or programme	**Activity**	**Activities £**	**Grant £**	**Support £**	**Total this £**	**Activities £**	**Grant £**	**Support £**	***Total prior £***
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Note: The above figure for the Course Year Book refers to two years, 2019/2020 and 2020/2021.

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
	Total extraordinary items	**-**	**-**

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

		Amount received		Amount paid out		Balance held at period end	
Description/name of party	Related party (Yes or No)	This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs have been apportioned on a basis designed to reflect the use of the resource.

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	**2,928**	**-**
Assurance services other than audit or independent examination	**-**	**-**
Tax advisory fees	**-**	**-**
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	**456**	**-**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	True

	Number of employees	
Band	This year	Last year
£60,000 to £69,999		
£70,000 to £79,999		
£80,000 to £89,999		
£90,000 to £99,999		
£100,000 to £109,999		

	This year	Last year
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity		

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

No ex-gratia payments have been made

Please explain the nature of the payment	**This year**	
	Last year	
Please state the legal authority or reason for making the payment	**This year**	
	Last year	
Please state the amount of the payment (or value of any waiver of a right to an asset)	**This year**	
	Last year	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

No Redundancies during the period

Total amount of payment `

The nature of the payment (cash, asset etc.)	**This year**	
	Last year	
The extent of redundancy funding at the balance sheet date	**This year**	
	Last year	
Please state the accounting policy for any redundancy or termination payments	**This year**	
	Last year	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	**£0**	**£0**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions in reporting period	-
	Other unanalysed grants	-
	Total Grants Paid	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**This year**	***N/A***
	Last year	***N/A***

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

14.6 Other disclosures

	This year	Last year
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	***N/A***	***N/A***
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	***N/A***	***N/A***
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	***N/A***	***N/A***

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				
At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

	This year	Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.		

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

	This year	Last year
(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.	
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2021	2020	2019	2018	2017
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	22,697	-	-	-	-	**22,697**
Add: additions to investments during period*	-	-	-	-	-	**-**
Less: disposals at carrying value	(22,697)	-	-	-	-	**(22,697)**
Less: impairments	-	-	-	-	-	**-**
Add: Reversal of impairments	-	-	-	-	-	**-**
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	**-**
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	**-**
Carrying (fair) value at end of year	**-**	**-**	**-**	**-**	**-**	**-**

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Listed investments	-	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	**-**	**-**
Grand total (Fair value at year end+Cost less impairment)	**-**	

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	**This year**	**Last year**
	£	**£**
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	**-**	**-**

17.5 Guarantees	**This year**	**Last year**
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received *(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).*

Description	This year £	Last year £
Total		

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	17,170	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	(2,188)	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**14,982**	**-**	**-**	**-**
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	**-**	**14,982**	**-**	**-**	**-**
Total previous year	-	17,170	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	7,013
Prepayments and accrued income	-	-
Other debtors	-	-
Total	**-**	**7,013**

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	31,073	57	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	**31,073**	**57**	**-**	**-**

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to return original working capital if unit ever closes.	**65,063**

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	151,284	112,639
Cash at bank	5,000	5,000
Cash Floats	361	516
Other	-	-
Total	**156,645**	**118,155**

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	99,915	42,736	(67,161)	-	-	**75,491**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**164,978**	**42,736**	**(67,161)**	**-**	**-**	**140,554**

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding	65,063	-	-	-	-	**65,063**
Unrestricted Funds	UR	General funds from day to day operations	68,149	99,529	(66,850)	-	(913)	**99,915**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
			-	-	-	-	-	**-**
Other funds	**N/A**	**N/A**	-	-	-	-	-	**-**
		Total Funds	**133,212**	**99,529**	**(66,850)**	**-**	**(913)**	**164,978**

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	***None***	
Between endowment and restricted funds	***None***	
Between endowment and unrestricted funds	***None***	

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
						-	-
						-	-
						-	-
						-	-

Please give details of why remuneration or other employment benefits were paid. N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment. N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) **FALSE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	Total
			£	£	£	£	£
							-
							-
							-
							-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.