

REGISTERED COMPANY NUMBER: 07377831 (England and Wales)
REGISTERED CHARITY NUMBER: 1141744

Fishing For Forces

Trustees' Report and

Unaudited Financial Statements for the Year Ended 30 September 2022

Haggards Crowther Professional Services LLP
Chartered Accountants
2nd Floor, Heathmans House
19 Heathmans Road
London
SW6 4TJ

Fishing For Forces

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Fishing For Forces

Trustees' Report **for the Year Ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

This was another disastrous year for FFF with Covid spiking around the country which caused several possible events being cancelled and on some occasions before they even got off the ground from the planning stage. If it did not affect the members of HMAF then it affected mentors and this prevented members of HMAF from joining us on the waterside on two fronts.

Added to this a large number of fisheries were closed due to water shortage and fish mortality during the hot weather so this proved to be another challenging obstacle to overcome. Thankfully in July we still managed to hold our annual fundraising day thanks to the support of many regulars giving sterling support to FFF and quite a sum was raised.

Whilst the country was hoping for the drought to end, and tentative plans were made to start fishing in September, the country then suffered the unrecoverable loss of our Monarch. So many members of the armed forces were involved in the funeral arrangements so fishing days were very low on their agenda and many fisheries were still not fully operational so we concentrated our efforts on making 2023 a bumper year and events are planned from April until September.

FINANCIAL REVIEW

The charity made a loss of £5,989 (2021: loss £30,254) in the year which is all unrestricted in its use.

FUTURE PLANS

Despite the less than ideal circumstances under which we operated during the 2022 financial year, we will set a positive stance going into 2023 and get as many days as possible at the waterside making up for lost days.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fishing For Forces was incorporated as company limited by guarantee on the 16 September 2010.

The companies articles state that there shall be no fewer than three trustees at any one point. Trustees are elected at general meetings and they are selected by considering the contribution they can make and the benefits they can bring to the foundation. All directors of the company must be trustees.

Appropriate procedures are in place to maintain the high quality of trustees and to ensure that they undergo such training as is necessary.

The charity is administered by its board of directors which meets regularly.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07377831 (England and Wales)

Registered Charity number
1141744

Fishing For Forces

Trustees' Report
for the Year Ended 30 September 2022

Registered office

2nd Floor
Heathmans House
19 Heathmans Road
London
SW6 4TJ

Trustees

Mr W G Howell Director
Mr N C Mundy Director
Mr J M Neville Director

Independent Examiner

Andrew Haggard FCA
Haggards Crowther Professional Services LLP
Chartered Accountants
2nd Floor, Heathmans House
19 Heathmans Road
London
SW6 4TJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr W G Howell - Trustee

**Independent Examiner's Report to the Trustees of
Fishing For Forces**

Independent examiner's report to the trustees of Fishing For Forces ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Andrew Haggard FCA

Haggards Crowther Professional Services LLP
Chartered Accountants
2nd Floor, Heathmans House
19 Heathmans Road
London
SW6 4TJ

Date:

Fishing For Forces

Statement of Financial Activities **for the Year Ended 30 September 2022**

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	36,081	19,912
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds		(2,400)	-
Charitable activities	3		
Charitable activities		44,471	46,781
Fishing days		-	3,385
		<hr/>	<hr/>
Total		42,071	50,166
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(5,990)	(30,254)
RECONCILIATION OF FUNDS			
Total funds brought forward		112,453	142,707
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		106,463	112,453
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Fishing For Forces

Balance Sheet

30 September 2022

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
CURRENT ASSETS			
Stocks	7	2,600	200
Debtors	8	600	600
Cash at bank		109,596	115,590
		<hr/> 112,796	<hr/> 116,390
CREDITORS			
Amounts falling due within one year	9	(6,333)	(3,937)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 106,463	<hr/> 112,453
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 106,463	<hr/> 112,453
NET ASSETS		<hr/> <hr/> 106,463	<hr/> <hr/> 112,453
FUNDS	10		
Unrestricted funds		<hr/> 106,463	<hr/> 112,453
TOTAL FUNDS		<hr/> <hr/> 106,463	<hr/> <hr/> 112,453

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Fishing For Forces

Balance Sheet - continued

30 September 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr W G Howell - Trustee

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	36,081	19,912

Fishing For Forces

Notes to the Financial Statements - continued **for the Year Ended 30 September 2022**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	<u>15,277</u>	<u>29,194</u>	<u>44,471</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee Mr W G Howell received £25,000 (2021: £20,000) in salary for the year.

Trustees' expenses

The Trustee Mr W G Howell was reimbursed for expenses totalling £2,400 (2021: £354) for the year including £2,359 (2021: £140) in mileage allowance.

5. STAFF COSTS

	30.9.22 £	30.9.21 £
Wages and salaries	<u>25,000</u>	<u>40,000</u>
	<u>25,000</u>	<u>40,000</u>

The average monthly number of employees during the year was as follows:

	30.9.22	30.9.21
Number of administrative staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>19,912</u>
EXPENDITURE ON	
Raising funds	-
Charitable activities	
Charitable activities	46,781
Fishing days	<u>3,385</u>
Total	<u>50,166</u>
NET INCOME/(EXPENDITURE)	(30,254)
RECONCILIATION OF FUNDS	
Total funds brought forward	142,707

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
fund
£**

TOTAL FUNDS CARRIED FORWARD

112,453

7. STOCKS

**30.9.22
£**

**30.9.21
£**

Stocks

2,600

200

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

**30.9.22
£**

**30.9.21
£**

Prepayments and accrued income

600

600

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

**30.9.22
£**

**30.9.21
£**

Social security and other taxes

332

328

Other creditors

2,754

354

Wages control account

1,748

1,756

Accruals and deferred income

1,499

1,499

6,333

3,937

10. MOVEMENT IN FUNDS

**At
1.10.21
£**

**Net
movement
in funds
£**

**At
30.9.22
£**

Unrestricted funds

General fund

112,453

(5,990)

106,463

TOTAL FUNDS

112,453

(5,990)

106,463

Net movement in funds, included in the above are as follows:

**Incoming
resources
£**

**Resources
expended
£**

**Movement
in funds
£**

Unrestricted funds

General fund

36,081

(42,071)

(5,990)

TOTAL FUNDS

36,081

(42,071)

(5,990)

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	142,707	(30,254)	112,453
TOTAL FUNDS	<u>142,707</u>	<u>(30,254)</u>	<u>112,453</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,912	(50,166)	(30,254)
TOTAL FUNDS	<u>19,912</u>	<u>(50,166)</u>	<u>(30,254)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	142,707	(36,244)	106,463
TOTAL FUNDS	<u>142,707</u>	<u>(36,244)</u>	<u>106,463</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,993	(92,237)	(36,244)
TOTAL FUNDS	<u>55,993</u>	<u>(92,237)</u>	<u>(36,244)</u>

Fishing For Forces

Notes to the Financial Statements - continued **for the Year Ended 30 September 2022**

11. RELATED PARTY DISCLOSURES

At balance sheet date the company owed Mr W G Howell £2,754 (2021: £354). The outstanding balance is not subject to interest and is repayable on demand.

12. COMPANY LIMITED BY GUARANTEE

Fishing For Forces is a company limited by guarantee of the members and has no share capital. The members liability on the winding up of the company is limited to £10 each. The company has three members.

Fishing For Forces

Detailed Statement of Financial Activities **for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,081	19,912
Total incoming resources	36,081	19,912
EXPENDITURE		
Other trading activities		
Opening stock	200	200
Closing stock	(2,600)	(200)
	(2,400)	-
Charitable activities		
Entertainment	5,212	-
Storage and rental	1,800	1,800
Mileage	2,359	140
Direct Costs of Activities	3,106	3,385
Travel	2,800	1,450
	15,277	6,775
Support costs		
Management		
Telephone	367	289
Postage and stationery	463	279
Computer Costs	374	250
	1,204	818
Finance		
Bank charges	60	-
Governance costs		
Wages	25,000	40,000
Accountancy and legal fees	2,930	2,573
	27,930	42,573
Total resources expended	42,071	50,166
Net expenditure	(5,990)	(30,254)

This page does not form part of the statutory financial statements