

**RSGB LIMITED**

**Charity No. 1153231**

**Company No. 08405185**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

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**RSGB LIMITED**  
**Trustees Annual Report**

Road Safety GB

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 08405185**

**Charity No. 1153231**

**Registered Office**

124  
City Road  
London  
EC1V 2NX

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

W. Cubbin  
N.J. Foster  
J. HOWLETT  
S.E. MERISON  
W. Smith

**Company Secretary**

J. HOWLETT

**Key Management Personnel**

Chair	Sam Merison
Vice Chair	Nicola Forster
Executive Director	James Gibson
Finance Manager	Jacqueline Bratley
Company Secretary	June Howlett

**Accountants**

Barefoot Accounting Ltd  
Regent House  
Linlithgow  
West Lothian  
Scotland  
EH49 7HU

**Bankers**

NatWest Bank  
Hoddesdon  
43 High Street

## **OBJECTIVES AND ACTIVITIES**

- Support wherever possible, policy and practice to reduce casualties amongst vulnerable road users
- Develop appropriate support mechanisms for members
- Seek research opportunities to better understand the most effective ways to reduce road casualties further

Since the last Annual Report, the business has continued to take a measured yet progressive, approach. The Academy Board has continued with online course delivery, whilst also offering in person training on request for some organisations and this has been particularly useful when undertaking this for a team or region

Membership levels remain strong, we will continue to have a specific focus in 2026 to continue to retain membership and grow membership where possible especially across corporate plus membership.

Meetings have been in the main conducted online, this includes the regional representatives meeting that allows the wider sharing of information across the regions. We will continue to look to see how we can further develop the roles of the regional representatives and the area groups to further support the work of the organisation.

The Board has continued to act in support of the membership by providing training, communications and a host of activities that are set out further in the document.

## **ACHIEVEMENTS AND PERFORMANCE**

Development and planned delivery of Safe Systems course

Development and management of a Data Analysts Conference (Joining the Dots) and Data Analysts Network, plus work on STATS19

Planning and delivery of RSGB Motorcycle Conference

The year 2025 (to date) has been a strong year for the Road Safety GB website with the number of visits and visitors increasing significantly. RSGB continue to introduce a series of new initiatives to attract traffic to the site.

## **FINANCIAL REVIEW**

The Charity's financial year for 2024/25 was overall positive, membership numbers of local authorities are good, and corporate plus membership continues a steady growth and has proven to be very popular with RSGB's commercial members. The cautious approach has continued and helped to manage budgets effectively.

The finance team Jackie Bratley and James Gibson have managed the finances, been creative and adapted accordingly to continue financial stability, we do have a challenging agenda to increase momentum building independent and creative income for RSGB charity.

Income generated from DfT has changed and proposals are now submitted through innovative projects; this may also include collaboration with other organisations and partnerships such as PACTS for this financial year.

We have continued to receive small DfT and partnership grants funding to support RSGB and its members

The RSGB finance team put together a lean budget for 2024/25, monitoring and reducing expenses and other spending as much as feasible to reflect the ongoing adaption we all continue to manage within our budget restraints.

## **RSGB LIMITED**

### **Trustees Annual Report**

Careful management of the finances have meant we eventually came through with the finances remaining positive. However once again income generated will be carried forward into new financial year due to some project development timelines, therefore this will impact income flow for next financial year.

### **PLANS FOR FUTURE PERIODS**

A review of business plans for the organisation took place in 2022 and resulted in three new documents being developed including a 5 Year Strategic Plan for 2022 to 2027

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to be 'S.E. Merison', enclosed within a large, loopy oval shape.

S.E. MERISON

Trustee

13 November 2025

**Independent Examiner's Report to the trustees of RSGB LIMITED**

I report to the charity trustees on my examination of the financial statements of RSGB LIMITED for the year ended 31 March 2025.

**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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Accounting Technicians, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached



Jon Norton FMAAT Association of Accounting  
Technicians  
Barefoot Accounting Ltd  
Regent House  
Linlithgow  
West Lothian  
Scotland  
EH49 7HU  
06 November 2025

**RSGB LIMITED**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	4	112,590	112,590	159,263
Charitable activities	5	245,899	245,899	164,296
Investments	6	6,870	6,870	4,762
<b>Total</b>		<b>365,359</b>	<b>365,359</b>	<b>328,321</b>
<b>Expenditure on:</b>				
Charitable activities	7	157,672	157,672	96,583
Other	8	132,266	132,266	125,460
<b>Total</b>		<b>289,938</b>	<b>289,938</b>	<b>222,043</b>
Net gains on investments		-	-	-
<b>Net income</b>	9	<b>75,421</b>	<b>75,421</b>	<b>106,278</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>75,421</b>	<b>75,421</b>	<b>106,278</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>75,421</b>	<b>75,421</b>	<b>106,278</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		408,415	408,415	302,137
<b>Total funds carried forward</b>		<b>483,836</b>	<b>483,836</b>	<b>408,415</b>

**RSGB LIMITED**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2025**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Income	358,489	323,559
Interest and investment income	6,870	4,762
<b>Gross income for the year</b>	<u>365,359</u>	<u>328,321</u>
Expenditure	289,609	222,043
Interest payable	5	-
Depreciation and charges for impairment of fixed assets	324	-
<b>Total expenditure for the year</b>	<u>289,938</u>	<u>222,043</u>
Net income before tax for the year	75,421	106,278
<b>Net income for the year</b>	<u>75,421</u>	<u>106,278</u>



**RSGB LIMITED**  
**Balance Sheet**  
**at 31 March 2025**

<b>Company No. 08405185</b>	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Tangible assets	12	972	-
		<u>972</u>	<u>-</u>
<b>Current assets</b>			
Debtors	13	20,706	21,753
Cash at bank and in hand		480,201	481,952
		<u>500,907</u>	<u>503,705</u>
<b>Creditors: Amount falling due within one year</b>	14	(15,818)	(93,640)
<b>Net current assets</b>		485,089	410,065
<b>Total assets less current liabilities</b>		486,061	410,065
<b>Creditors: Amounts falling due after more than one year</b>	15	(2,225)	(1,650)
<b>Net assets excluding pension asset or liability</b>		483,836	408,415
<b>Total net assets</b>		<u>483,836</u>	<u>408,415</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	16		
<b>Unrestricted funds</b>	16		
General funds		483,836	408,415
		<u>483,836</u>	<u>408,415</u>
<b>Reserves</b>	16		
<b>Total funds</b>		<u>483,836</u>	<u>408,415</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 November 2025

And signed on its behalf by:



S.E. MERISON  
Trustee  
13 November 2025

**RSGB LIMITED**  
**Statement of Cash flows**  
**for the year ended 31 March 2025**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities</b>		
Net income per Statement of Financial Activities	75,421	106,278
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	324	-
Dividends, interest and rents from investments	(6,870)	(4,762)
Decrease/(Increase) in trade and other receivables	1,047	(4,714)
(Decrease)/Increase in trade and other payables	(77,247)	64,816
<b>Net cash (used in)/provided by operating activities</b>	<u>(7,325)</u>	<u>161,618</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(1,296)	-
Dividends, interest and rents from investments	6,870	4,762
<b>Net cash from investing activities</b>	<u>5,574</u>	<u>4,762</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(1,751)	166,380
<b>Cash and cash equivalents at the beginning of the year</b>	481,952	315,572
<b>Cash and cash equivalents at the end of the year</b>	<u>480,201</u>	<u>481,952</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	480,201	481,952
	<u>480,201</u>	<u>481,952</u>

**for the year ended 31 March 2025**

## **1 Accounting policies**

### **Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

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

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	50% Straightline
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**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	159,263	159,263
Charitable activities	164,296	164,296
Investments	4,762	4,762
<b>Total</b>	<u>328,321</u>	<u>328,321</u>
<b>Expenditure on:</b>		
Charitable activities	96,583	96,583
Other	125,460	125,460
<b>Total</b>	<u>222,043</u>	<u>222,043</u>
<b>Net income</b>	<u>106,278</u>	<u>106,278</u>
<b>Net income before other gains/(losses)</b>	<u>106,278</u>	<u>106,278</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>106,278</u>	<u>106,278</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	302,137	302,137
<b>Total funds carried forward</b>	<u><u>408,415</u></u>	<u><u>408,415</u></u>

## 4 Income from donations and legacies

	<b>Unrestricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	24,890	24,890	13,263
Grants	87,700	87,700	146,000
	<u><u>112,590</u></u>	<u><u>112,590</u></u>	<u><u>159,263</u></u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Projects	20,000	20,000	-
Subscriptions	133,354	133,354	49,663
Fees	92,545	92,545	114,633
	<u>245,899</u>	<u>245,899</u>	<u>164,296</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Deposit Account Interest	6,870	6,870	4,762
	<u>6,870</u>	<u>6,870</u>	<u>4,762</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>			
Projects	12,000	12,000	12,000
Subscriptions	23,500	23,500	8,956
Fees	68,627	68,627	22,378
Website Grant	53,545	53,545	53,249
<i>Governance costs</i>			
	<u>157,672</u>	<u>157,672</u>	<u>96,583</u>

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other interest payable	5	5	-
Employee costs	118,086	118,086	110,987
Motor and travel costs	1,681	1,681	3,462
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	324	324	-
General administrative costs	6,299	6,299	6,211
Legal and professional costs	5,871	5,871	4,800
	<u>132,266</u>	<u>132,266</u>	<u>125,460</u>

**RSGB LIMITED**  
**Notes to the Accounts**

**9 Net income before transfers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	324	-

**10 Trustee remuneration and expenses**

One or more of the trustees has been paid expenses in the current or prior periods.

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Number of trustees paid expenses	-	1
The nature of the reimbursed expenses	Travel Costs: rail fare and mileage	
	<b>£</b>	<b>£</b>
Total expenses reimbursed to trustees	100	341

**11 Staff costs**

	<b>2025</b>	<b>2024</b>
Salaries and wages	110,976	104,678
Pension costs	7,110	6,309
	<u>118,086</u>	<u>110,987</u>

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

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	-	2
	<u>-</u>	<u>2</u>

Pension Scheme: NEST



**12 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 April 2024	474	474
Additions	1,296	1,296
At 31 March 2025	<u>1,770</u>	<u>1,770</u>
<b>Depreciation and impairment</b>		
At 1 April 2024	474	474
Depreciation charge for the year	324	324
At 31 March 2025	<u>798</u>	<u>798</u>
<b>Net book values</b>		
At 31 March 2025	<u>972</u>	<u>972</u>
At 31 March 2024	<u>-</u>	<u>-</u>

**13 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	20,706	10,992
Amounts owed by group undertakings	-	7,671
Other debtors	-	3,090
	<u>20,706</u>	<u>21,753</u>

**14 Creditors:**

amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	5,430	35,585
Other taxes and social security	9,690	13,245
Other creditors	698	-
Deferred income	-	44,810
	<u>15,818</u>	<u>93,640</u>

**15 Creditors:**

amounts falling due after more than one year

	<b>2025 £</b>	<b>2024 £</b>
Deferred income	2,225	1,650
	<u>2,225</u>	<u>1,650</u>

**16 Movement in funds**

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	408,415	365,359	(289,938)	483,836
<b>Total funds</b>	<u>408,415</u>	<u>365,359</u>	<u>(289,938)</u>	<u>483,836</u>

**17 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total £</b>
Fixed assets	972	972
Net current assets	485,089	485,089
Creditors due in more than one year and provisions	(2,225)	(2,225)
	<u>483,836</u>	<u>483,836</u>

**18 Reconciliation of net debt**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	481,952	(1,751)	480,201
	<u>481,952</u>	<u>(1,751)</u>	<u>480,201</u>
<b>Net debt</b>	<u>481,952</u>	<u>(1,751)</u>	<u>480,201</u>

19 **Commitments**

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

*Pension commitments*

	2025	2024
	£	£
The pension cost charge to the company amounted to:	7,110	6,309

20 **Related party disclosures**  
*Controlling party*

**RSGB LIMITED**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	24,890	24,890	13,263
Grants	87,700	87,700	146,000
	<u>112,590</u>	<u>112,590</u>	<u>159,263</u>
Charitable activities			
Projects	20,000	20,000	-
Subscriptions	133,354	133,354	49,663
Fees	92,545	92,545	114,633
	<u>245,899</u>	<u>245,899</u>	<u>164,296</u>
Investments			
Deposit Account Interest	6,870	6,870	4,762
	<u>6,870</u>	<u>6,870</u>	<u>4,762</u>
<b>Total income and endowments</b>	<b>365,359</b>	<b>365,359</b>	<b>328,321</b>
<b>Expenditure on:</b>			
Charitable activities			
Projects	12,000	12,000	12,000
Subscriptions	23,500	23,500	8,956
Fees	68,627	68,627	22,378
Website Grant	53,545	53,545	53,249
	<u>157,672</u>	<u>157,672</u>	<u>96,583</u>
<b>Total of expenditure on charitable activities</b>	<b>157,672</b>	<b>157,672</b>	<b>96,583</b>
Other expenditure			
Other interest payable	5	5	-
	<u>5</u>	<u>5</u>	<u>-</u>
Employee costs			
Salaries/wages	110,976	110,976	104,678
Pension costs	7,110	7,110	6,309
	<u>118,086</u>	<u>118,086</u>	<u>110,987</u>
Motor and travel costs			
Travel and subsistence	1,681	1,681	3,462
	<u>1,681</u>	<u>1,681</u>	<u>3,462</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	324	324	-
Bank charges	470	470	811

**RSGB LIMITED****Detailed Statement of Financial Activities**

General insurances	1,818	1,818	1,783
Information and publications	1,940	1,940	1,413
Subscriptions	1,387	1,387	1,318
Sundry expenses	280	280	596
Telephone, fax and broadband	404	404	290
	<u>6,623</u>	<u>6,623</u>	<u>6,211</u>
Legal and professional costs			
Accountancy and bookkeeping	5,346	5,346	4,800
Consultancy fees	525	525	-
	<u>5,871</u>	<u>5,871</u>	<u>4,800</u>
<b>Total of expenditure of other costs</b>	<u>132,266</u>	<u>132,266</u>	<u>125,460</u>
<b>Total expenditure</b>	<u>289,938</u>	<u>289,938</u>	<u>222,043</u>
Net gains on investments	-	-	-
	<u>75,421</u>	<u>75,421</u>	<u>106,278</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	<u>75,421</u>	<u>75,421</u>	<u>106,278</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>75,421</u>	<u>75,421</u>	<u>106,278</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	408,415	408,415	302,137
<b>Total funds carried forward</b>	<u>483,836</u>	<u>483,836</u>	<u>408,415</u>