

# FRIENDS OF THE TENTH

England & Wales · Charity number 1176669

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-01-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
LE17 6DX

**Phone** 01858571086

**Email** [alec@friendsofthetenth.co.uk](mailto:alec@friendsofthetenth.co.uk)

**Website** [www.friendsofthetenth.co.uk](http://www.friendsofthetenth.co.uk)

## Activities

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**Objects:** ) TO PROMOTE GOOD CITIZENSHIP AMONGST THE PUBLIC AND TO PROMOTE THE EFFICIENCY OF THE ARMED FORCES OF THE CROWN BY PROVIDING AND MAINTAINING A PUBLIC MEMORIAL IN SOMERBY, LEICESTERSHIRE TO 10TH BATTALION THE PARACHUTE REGIMENT, WHICH COMMEMORATES AND REMEMBERS THOSE WHO LOST THEIR LIVES OR SUFFERED SERIOUS INJURY OR PUT THEMSELVES AT RISK OF LOSS OF LIFE OR SERIOUS INJURY DURING CONFLICT IN THE SERVICE OF THE COUNTRY DURING WWII.2) TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE HISTORY, DEEDS AND TRADITIONS OF BRITISH AIRBORNE FORCES, IN PARTICULAR 10TH BATTALION THE PARACHUTE REGIMENT, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING A PUBLIC WEBSITE CONTAINING INFORMATION AND FUNDING EDUCATIONAL VISITS TO BATTLEFIELDS, MUSEUMS AND MONUMENTS.

**Activities:** We are committed to a commemorative sculpture in memory of the 10th Battalion The Parachute Regiment and their 'best of times during the worst of times' spent in Leicestershire during 1944. We are also committed to raise funds to perpetuate the annual Somerby Commemoration. We also wish to help inform and educate the local (especially young) people of those world changing events.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** LOCAL
- Leicestershire
- Rutland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£67,556	£47,947	-	-
2024-01-31	£22,906	£15,032	-	-
2023-01-31	£6,107	£11,157	-	-
2022-01-31	£21,490	£22,309	-	-
2021-01-31	£20,751	£18,289	-	-

## Trustees

Name	Role	Appointed
ALEXANDER JOHN WILSON	Chair	2018-01-15
Grahame Shaun Warner		2018-08-24
Jean Holland		2018-04-04
TIM HALL-WILSON		2018-01-15

**FRIENDS OF THE TENTH**

England & Wales - Charity number 1176669

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# Accounts

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**Charity Registration No. 1176669**

**Company Registration No. CE012923 (England and Wales)**

**FRIENDS OF THE TENTH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2025**

**SOMERBYS LIMITED  
CHARTERED ACCOUNTANTS  
30 NELSON STREET  
LEICESTER  
LE1 7BA**

## **FRIENDS OF THE TENTH**

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**INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE012923 (England and Wales)

**Registered Charity number**  
1176669

**Registered office**  
Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
Leicestershire  
LE17 6DX

**Trustees**  
A J Wilson (Chair)  
Mrs J Holland  
T F S Hall-Wilson  
G S Warner

**Independent Examiner**  
A M West FCA  
Somerbys Limited  
30 Nelson Street  
Leicester  
LE1 7BA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**OBJECTIVE AND ACTIVITIES****Objectives and aims**

Friends of the Tenth's main objective is to promote good citizenship amongst the public and to promote the efficiency of the armed forces of the Crown by providing and maintaining a public memorial in Somerby Parishes, Leicestershire to 10<sup>th</sup> Battalion The Parachute Regiment, which commemorates and remembers those who lost their lives or suffered serious injury or put themselves at risk of loss of life or serious injury during conflict in the service of the country during World War 2.

To advance education for the public benefit in the history, deeds and traditions of British airborne forces, in particular 10<sup>th</sup> Battalion The Parachute Regiment, including by providing a public website containing information and funding educational visits to battlefields, museums and monuments.

The work of the charity Trust fully reflects the purpose that the charity was set up to further.

This year saw the 80<sup>th</sup> Anniversary of the Battle of Arnhem and a new memorial was constructed and unveiled to commemorate the role of the USAAF 315<sup>th</sup> Troop Carrier Group.

**Public benefit**

The trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and in planning future activities.

**FINANCIAL REVIEW****Investment policy and objectives**

The charity does not hold significant funds and, therefore, the trustees consider it appropriate to keep all of the funds in a bank current account. The trustees are satisfied with the activities during the year and at the position at the year end.

**Reserves policy**

It is the policy of the charity that all funds received are used in furtherance of the charity's objectives. It is not the intention to build up a significant reserve of funds. The charity ensures that all opportunities to provide assistance in line with its aims are carefully assessed and evaluated in relation to the funds at its disposal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

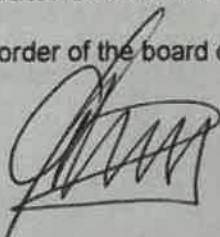
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees were selected for their experience, skills and contacts in a variety of areas. Power to appoint new trustees lies with the Board of Trustees.

Approved by order of the board of trustees on 15 April 2025 and signed on its behalf by:

A J Wilson  
Trustee



**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF FRIENDS OF THE TENTH**

I report to the trustees on my examination of the financial statements of Friends of the Tenth (the charity) for the year ended 31 January 2025.

**Responsibilities and basis of report**

As the trustees of the charity (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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form the content of accounts set out in the Charities (Accounts and Reports) Regulations 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 financial statements to be reached.



**Alex West FCA**  
Chartered Accountant  
30 Nelson Street  
Leicester  
LE1 7BA

Dated: 28 April 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2025**

<b>Current financial year</b>		<b>Unrestricted fund 2025 £</b>	<b>Restricted fund 2025 £</b>	<b>Total funds 2025 £</b>
	<b>Notes</b>			
<b>Income and Endowments from</b>				
Donations and legacies		22,725	-	22,725
Other trading activities	2	44,215	-	44,215
VAT		616	-	616
		<u>67,556</u>	<u>-</u>	<u>67,556</u>
<b>Expenditure</b>				
Raising funds		42,939	-	42,939
<b>Charitable activities</b>				
Charitable		5,008	-	5,008
		<u>47,947</u>	<u>-</u>	<u>47,947</u>
<b>Total</b>				
		<u>19,609</u>	<u>-</u>	<u>19,609</u>
<b>Surplus of income over expenditure</b>				
<b>Total funds brought forward</b>		<u>35,592</u>	<u>-</u>	<u>35,592</u>
<b>Total funds carried forward</b>		<u>55,201</u>	<u>-</u>	<u>55,201</u>

**FRIENDS OF THE TENTH  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2025**

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<i>Previous financial year</i>	<i>Notes</i>	<i>Unrestricted fund 2024 £</i>	<i>Restricted fund 2024 £</i>	<i>Total funds 2024 £</i>
<b><i>Income and Endowments from</i></b>				
<i>Donations and legacies</i>		12,943	-	12,943
<i>Other trading activities</i>	2	9,963	-	9,963
		22,906	-	22,906
<b><i>Expenditure</i></b>				
<i>Raising funds</i>		12,026	-	12,026
<b><i>Charitable activities</i></b>				
<i>Charitable</i>		3,006	-	3,006
		15,032	-	15,032
<b><i>Total</i></b>				
<b><i>Surplus of income over expenditure</i></b>		7,874	-	7,874
<b><i>Total funds brought forward</i></b>		27,718	-	27,718
<b><i>Total funds carried forward</i></b>		35,592	-	35,592

**BALANCE SHEET  
AT 31 JANUARY 2025**

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2025 £	Total funds 2024 £
<b>Current assets</b>					
Donated assets	5	-	-	-	1,500
Stocks		14,255	-	14,255	5,651
Prepayments		1,210	-	1,210	1,030
Cash at bank		40,546	-	40,546	28,221
		<u>56,011</u>	<u>-</u>	<u>56,011</u>	<u>36,402</u>
<b>Current assets</b>		<b>56,011</b>	<b>-</b>	<b>56,011</b>	<b>36,402</b>
<b>Current liabilities</b>		<b>(810)</b>	<b>-</b>	<b>(810)</b>	<b>(810)</b>
<b>Net assets</b>		<b>55,201</b>	<b>-</b>	<b>55,201</b>	<b>35,592</b>
<b>Funds</b>					
Unrestricted funds	6	55,201	-	55,201	35,592
<b>Total funds</b>		<b>55,201</b>	<b>-</b>	<b>55,201</b>	<b>35,592</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

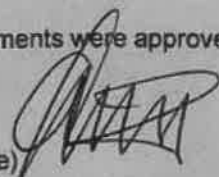
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statement 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 Section 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.

The 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 on 15 April 2025 and were signed on its behalf by:

A J Wilson (Trustee)



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and '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) as amended for accounting periods commencing from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**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 and 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 heading 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 be used for particular restricted purposes with 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. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Sales	44,215	9,963

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees; remuneration or other benefits for the year ended 31 January 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2025.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2025**

**4. DONATED ASSETS**

	2025 £	2024 £
Painting	-	1,500

**5. STOCKS**

	2025 £	2024 £
Stocks	14,255	5,651

**6. MOVEMENT IN FUNDS**

	At 1 February 2024 £	Incoming resources £	Resources expended £	At 31 January 2025 £
Current financial year				
<b>Unrestricted funds</b>				
General fund	35,592	67,556	(47,947)	55,201
<b>Total funds</b>	35,592	67,556	(47,947)	55,201
Previous financial year				
<b>Unrestricted funds</b>				
General fund	27,718	22,906	(15,302)	35,592
<b>Total funds</b>	27,718	22,906	(15,302)	35,592

**7. RELATED PARTY DISCLOSURES**

The Trustees has commissioned a book called "Arnhem: Eight Days to Oblivion" in order to advance education for the public benefit. A trustee, Mr Grahame Warner, was commissioned by the Trustees to author the book. The Charity is benefiting from sales of the book. All proceeds from book sales pass to Friends of the Tenth.

The trustees of the Charity have waived all TV, Film and Media rights, so that Mr G Warner will benefit from these in their entirety.

Note all conflicts of interest have been declared and it should be noted that Mr G Warner did not participate in any decision making in respect of the contract or in respect of setting the terms and conditions of the contract.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	Note	31 January 2025 £	31 January 2024 £
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Donations		22,725	12,943
<b>Other trading activities</b>			
Sales		44,215	9,963
VAT		616	-
<b>Total incoming resources</b>		67,556	22,906
<b>EXPENDITURE</b>			
<b>Raising donations and legacies</b>			
Insurance		687	445
Donation charges		827	293
Merchandise		4,197	6,222
Printing, postage and stationery		6,675	1,461
Accountancy		858	810
Other costs		4,524	1,100
Film/book expenditure		22,064	-
Office costs		357	97
Internet costs		2,750	1,598
		42,939	12,026
<b>Charitable activities</b>			
Artist/sculpture costs/landscaping costs		4,508	626
Donation		500	2,380
		5,008	3,006
<b>Total resources expended</b>		47,947	15,032
<b>Surplus of income over expenditure</b>		19,609	7,874

**FRIENDS OF THE TENTH**

England & Wales - Charity number 1176669

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# Accounts

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**Charity Registration No. 1176669**

**Company Registration No. CE012923 (England and Wales)**

**FRIENDS OF THE TENTH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2024**

**SOMERBYS LIMITED  
CHARTERED ACCOUNTANTS  
30 NELSON STREET  
LEICESTER  
LE1 7BA**

# FRIENDS OF THE TENTH

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**INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE012923 (England and Wales)

**Registered Charity number**  
1176669

**Registered office**  
Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
Leicestershire  
LE17 6DX

**Trustees**  
A J Wilson (Chair)  
Mrs J Holland  
T F S Hall-Wilson  
G S Warner

**Accountants**  
A M West FCA  
Somerbys Limited  
30 Nelson Street  
Leicester  
LE1 7BA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2024**

-----

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**OBJECTIVE AND ACTIVITIES****Objectives and aims**

Friends of the Tenth's main objective is to promote good citizenship amongst the public and to promote the efficiency of the armed forces of the Crown by providing and maintaining a public memorial in Somerby Parishes, Leicestershire to 10<sup>th</sup> Battalion The Parachute Regiment, which commemorates and remembers those who lost their lives or suffered serious injury or put themselves at risk of loss of life or serious injury during conflict in the service of the country during World War 2.

To advance education for the public benefit in the history, deeds and traditions of British airborne forces, in particular 10<sup>th</sup> Battalion The Parachute Regiment, including by providing a public website containing information and funding educational visits to battlefields, museums and monuments.

The work of the charity Trust fully reflects the purpose that the charity was set up to further.

**Public benefit**

The trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and in planning future activities.

**FINANCIAL REVIEW****Investment policy and objectives**

The charity does not hold significant funds and, therefore, the trustees consider it appropriate to keep all of the funds in a bank current account. The trustees are satisfied with the activities during the year and at the position at the year end.

**Reserves policy**

It is the policy of the charity that all funds received are used in furtherance of the charity's objectives. It is not the intention to build up a significant reserve of funds. The charity ensures that all opportunities to provide assistance in line with its aims are carefully assessed and evaluated in relation to the funds at its disposal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees were selected for their experience, skills and contacts in a variety of areas. Power to appoint new trustees lies with the Board of Trustees.

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

A J Wilson  
Trustee

**ACCOUNTANT'S REPORT TO THE TRUSTEES ON THE  
FINANCIAL STATEMENTS OF FRIENDS OF THE TENTH  
FOR THE YEAR ENDED 31 JANUARY 2024**

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In order to assist you to fulfil your duties under the Companies Act 2006 and Charities Act 2011, we have prepared for your approval the financial statements of Friends of the Tenth for the year ended 31 January 2024 set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Trustees of Friends of the Tenth, as a body, in accordance with the terms of our engagement letter dated 2 September 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Friends of the Tenth and state those matters that we have agreed to state to the Board of Trustees of Friends of the Tenth, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Friends of the Tenth and its Board of Trustees as a body, for our work or for this report.

It is your duty to ensure that Friends of the Tenth has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Friends of the Tenth. You consider that Friends of the Tenth is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Friends of the Tenth. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Somerbys Limited**

**Chartered Accountants**

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**30 Nelson Street  
Leicester  
LE1 7BA**

STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2024

Current financial year		<i>Unrestricted fund 2024</i>	<i>Restricted fund 2024</i>	<i>Total funds 2024</i>
	Notes	£	£	£
<b>Income and Endowments from</b>				
Donations and legacies		12,943	-	12,943
Other trading activities	2	9,963	-	9,963
		22,906	-	22,906
<b>Expenditure</b>				
Raising funds		12,026	-	12,026
<b>Charitable activities</b>				
Charitable		3,006	-	3,006
		15,032	-	15,032
<b>Total</b>		15,032	-	15,032
<b>Surplus of income over expenditure</b>		7,874	-	7,874
<b>Total funds brought forward</b>		27,718	-	27,718
<b>Total funds carried forward</b>		35,592	-	35,592

<i>Previous financial year</i>	<i>Notes</i>	<i>Unrestricted fund 2023 £</i>	<i>Restricted fund 2023 £</i>	<i>Total funds 2023 £</i>
<b><i>Income and Endowments from</i></b>				
<i>Donations and legacies</i>		2,931	-	2,931
<i>Other trading activities</i>	2	3,176	-	3,176
		6,107	-	6,107
<b><i>Expenditure</i></b>				
<i>Raising funds</i>		9,581	-	9,581
<b><i>Charitable activities</i></b>				
<i>Charitable</i>		1,576	-	1,576
		11,157	-	11,157
<b><i>Total</i></b>				
<b><i>Deficit of income over expenditure</i></b>		(5,050)	-	(5,050)
<b><i>Total funds brought forward</i></b>		32,768	-	32,768
<b><i>Total funds carried forward</i></b>		27,718	-	27,718

**BALANCE SHEET  
AT 31 JANUARY 2024**

	<i>Unrestricted fund</i>	<i>Restricted fund</i>	<i>Total funds 2024</i>	<i>Total funds 2023</i>
<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Current assets</b>				
Donated assets	1,500	-	1,500	1,500
Stocks	5 5,651	-	5,651	6,200
Prepayments	1,030	-	1,030	708
Cash at bank	28,221	-	28,221	20,120
	<hr/>	<hr/>	<hr/>	<hr/>
	36,402	-	36,402	28,528
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current assets</b>	36,402	-	36,402	28,528
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current liabilities</b>	(810)	-	(810)	(810)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets</b>	35,592	-	35,592	27,718
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds</b>				
Unrestricted funds	6 35,592	-	35,592	27,718
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	35,592	-	35,592	27,718
	<hr/>	<hr/>	<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2024 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 Section 386 and 387 of the Companies Act 2006 and
- b) preparing financial statement 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 Section 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.

The 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 on ..... and were signed on its behalf by:

A J Wilson (Trustee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024

---

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and '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) as amended for accounting periods commencing from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 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 and 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 heading 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 be used for particular restricted purposes with 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. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sales	9,963	3,176
	<u>9,963</u>	<u>3,176</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees; remuneration or other benefits for the year ended 31 January 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2024**

**4. DONATED ASSETS**

	<b>2024</b>	<b>2023</b>
	£	£
Painting	1,500	1,500
	<u>          </u>	<u>          </u>

**5. STOCKS**

	<b>2024</b>	<b>2023</b>
	£	£
Stocks	5,651	6,200
	<u>          </u>	<u>          </u>

**6. MOVEMENT IN FUNDS**

	<b>At 1 February 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 January 2024</b>
	£	£	£	£
Current financial year				
<b>Unrestricted funds</b>				
General fund	27,718	22,906	(15,032)	35,592
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds</b>	27,718	22,906	(15,032)	35,592
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous financial year				
<b>Unrestricted funds</b>				
General fund	32,768	6,107	(11,157)	27,718
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds</b>	32,768	6,107	(11,157)	27,718
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**7. RELATED PARTY DISCLOSURES**

The Trustees commissioned a book called "Arnhem: Eight Days to Oblivion" in order to advance education for the public benefit. A trustee, Mr G Warner, was commissioned by the Trustees to author the book.

Initially, it was agreed that both the Charity and Mr G Warner would benefit from the future profits on publication with 75% accruing to the Charity and 25% to Mr G Warner. On 7 April 2023, Mr G Warner advised the Trustees that he no longer wished to financially benefit from the publication and therefore, all book proceeds will pass to the Friends of the Tenth in their entirety.

The trustees of the Charity have waived all TV, Film and Media rights, so that Mr G Warner will benefit from these in their entirety.

Note all conflicts of interest have been declared and it should be noted that Mr G Warner did not participate in any decision making in respect of the contract or in respect of setting the terms and conditions of the contract.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2024**

	Note	31 January 2024 £	31 January 2023 £
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Donations		12,943	2,931
<b>Other trading activities</b>			
Sales		9,963	3,176
		22,906	6,107
<b>Total incoming resources</b>			
<b>EXPENDITURE</b>			
<b>Raising donations and legacies</b>			
Insurance		445	445
Donation charges		293	89
Merchandise		6,222	2,844
Printing, postage and stationery		1,461	1,084
Accountancy		810	810
Other costs		1,100	1,864
Film/book expenditure		-	814
Office costs		97	122
Internet costs		1,598	1,509
		12,026	9,581
<b>Charitable activities</b>			
Artist/sculpture costs/landscaping costs		626	-
Victor Gregg's funeral costs		-	1,026
Donation		2,380	550
		3,006	1,576
		15,032	11,157
<b>Total resources expended</b>			
		7,874	(5,050)
<b>Surplus/(deficit) of income over expenditure</b>			

**FRIENDS OF THE TENTH**

England & Wales - Charity number 1176669

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# Accounts

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**Charity Registration No. 1176669**

**Company Registration No. CE012923 (England and Wales)**

**FRIENDS OF THE TENTH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2023**

**SOMERBYS LIMITED  
CHARTERED ACCOUNTANTS  
30 NELSON STREET  
LEICESTER  
LE1 7BA**

# FRIENDS OF THE TENTH

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**INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE012923 (England and Wales)

**Registered Charity number**  
1176669

**Registered office**  
Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
Leicestershire  
LE17 6DX

**Trustees**  
A J Wilson (Chair)  
Mrs J Holland  
T F S Hall-Wilson  
G S Warner

**Accountants**  
AM West FCA  
Somerbys Limited  
30 Nelson Street  
Leicester  
LE1 7BA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2023**

---

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**OBJECTIVE AND ACTIVITIES****Objectives and aims**

Friends of the Tenth's main objective is to promote good citizenship amongst the public and to promote the efficiency of the armed forces of the Crown by providing and maintaining a public memorial in Somerby Parishes, Leicestershire to 10<sup>th</sup> Battalion The Parachute Regiment, which commemorates and remembers those who lost their lives or suffered serious injury or put themselves at risk of loss of life or serious injury during conflict in the service of the country during World War 2.

To advance education for the public benefit in the history, deeds and traditions of British airborne forces, in particular 10<sup>th</sup> Battalion The Parachute Regiment, including by providing a public website containing information and funding educational visits to battlefields, museums and monuments.

The work of the charity Trust fully reflects the purpose that the charity was set up to further.

**Public benefit**

The trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and in planning future activities.

**FINANCIAL REVIEW****Investment policy and objectives**

The charity does not hold significant funds and, therefore, the trustees consider it appropriate to keep all of the funds in a bank current account. The trustees are satisfied with the activities during the year and at the position at the year end.

**Reserves policy**

It is the policy of the charity that all funds received are used in furtherance of the charity's objectives. It is not the intention to build up a significant reserve of funds. The charity ensures that all opportunities to provide assistance in line with its aims are carefully assessed and evaluated in relation to the funds at its disposal.


**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees were selected for their experience, skills and contacts in a variety of areas. Power to appoint new trustees lies with the Board of Trustees.

Approved by order of the board of trustees on 6 March 2023 and signed on its behalf by:

  
Alexander Wilson (Mar 9, 2023 08:29 GMT)

A J Wilson  
Trustee

**ACCOUNTANT'S REPORT TO THE TRUSTEES ON THE  
FINANCIAL STATEMENTS OF FRIENDS OF THE TENTH  
FOR THE YEAR ENDED 31 JANUARY 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006 and Charities Act 2011, we have prepared for your approval the financial statements of Friends of the Tenth for the year ended 31 January 2023 set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Trustees of Friends of the Tenth, as a body, in accordance with the terms of our engagement letter dated 2 September 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Friends of the Tenth and state those matters that we have agreed to state to the Board of Trustees of Friends of the Tenth, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Friends of the Tenth and its Board of Trustees as a body, for our work or for this report.

It is your duty to ensure that Friends of the Tenth has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Friends of the Tenth. You consider that Friends of the Tenth is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Friends of the Tenth. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Somerbys Limited****Chartered Accountants****6 March 2023****30 Nelson Street  
Leicester  
LE1 7BA**

STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2023

Current financial year		<i>Unrestricted fund 2023 £</i>	<i>Restricted fund 2023 £</i>	<i>Total funds 2023 £</i>
	Notes			
<b>Income and Endowments from</b>				
Donations and legacies		2,931	-	2,931
Other trading activities	2	3,176	-	3,176
		6,107	-	6,107
<b>Expenditure</b>				
Raising funds		9,581	-	9,581
<b>Charitable activities</b>				
Charitable		1,576	-	1,576
		11,157	-	11,157
<b>Total</b>				
<b>Deficit of income over expenditure</b>		(5,050)	-	(5,050)
<b>Total funds brought forward</b>		32,768	-	32,768
<b>Total funds carried forward</b>		27,718	-	27,718

<i>Previous financial year</i>	<i>Notes</i>	<i>Unrestricted fund 2022 £</i>	<i>Restricted fund 2022 £</i>	<i>Total funds 2022 £</i>
<b><i>Income and Endowments from</i></b>				
<i>Donations and legacies</i>		10,589	-	10,589
<i>Other trading activities</i>	2	9,801	-	9,801
<i>VAT Refunded</i>		1,100	-	1,100
		21,490	-	21,490
<b><i>Expenditure</i></b>				
<i>Raising funds</i>		13,429	-	13,429
<b><i>Charitable activities</i></b>				
<i>Charitable</i>		8,880	-	8,880
		22,309	-	22,309
<b><i>Total</i></b>		22,309	-	22,309
<b><i>Deficit of income over expenditure</i></b>		(819)	-	(819)
<b><i>Total funds brought forward</i></b>		33,587	-	33,587
<b><i>Total funds carried forward</i></b>		32,768	-	32,768

**BALANCE SHEET  
AT 31 JANUARY 2023**

	<i>Unrestricted fund</i>	<i>Restricted fund</i>	<i>Total funds 2023</i>	<i>Total funds 2022</i>
Notes	£	£	£	£
<b>Current assets</b>				
Donated assets	1,500	-	1,500	1,500
Stocks	5      6,200	-	6,200	7,699
Prepayments	708	-	708	1,769
Cash at bank	20,120	-	20,120	22,520
	<hr/> 28,528	<hr/> -	<hr/> 28,528	<hr/> 33,488
<b>Current assets</b>	<hr/> 28,528	<hr/> -	<hr/> 28,528	<hr/> 33,488
<b>Current liabilities</b>	(810)	-	(810)	(720)
<b>Net assets</b>	<hr/> 27,718	<hr/> -	<hr/> 27,718	<hr/> 32,768
<b>Funds</b>				
Unrestricted funds	6      27,718	-	27,718	32,768
<b>Total funds</b>	<hr/> <hr/> 27,718	<hr/> <hr/> -	<hr/> <hr/> 27,718	<hr/> <hr/> 32,768

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 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 Section 386 and 387 of the Companies Act 2006 and
- b) preparing financial statement 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 Section 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.

The 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 on 6 March 2023 and were signed on its behalf by:

*Alexander Wilson*  
Alexander Wilson (Mar 9, 2023 08:29 GMT)

A J Wilson (Trustee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

---

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and '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) as amended for accounting periods commencing from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 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 and 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 heading 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 be used for particular restricted purposes with 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. OTHER TRADING ACTIVITIES

	2022	2022
	£	£
Sales	3,176	9,801
	<hr/>	<hr/>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees; remuneration or other benefits for the year ended 31 January 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2023**

**4. DONATED ASSETS**

	<b>2023</b>	<b>2022</b>
	£	£
Painting	1,500	1,500

**5. STOCKS**

	<b>2023</b>	<b>2022</b>
	£	£
Stocks	6,200	7,699

**6. MOVEMENT IN FUNDS**

	<b>At 1 February 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 January 2023</b>
	£	£	£	£
Current financial year				
<b>Unrestricted funds</b>				
General fund	32,768	6,107	(11,157)	27,718
<b>Total funds</b>	32,768	6,107	(11,157)	27,718
Previous financial year				
<b>Unrestricted funds</b>				
General fund	33,587	21,490	(22,309)	32,768
<b>Total funds</b>	33,587	21,490	(22,309)	32,768

**7. RELATED PARTY DISCLOSURES**

The Trustees commissioned a book called "Arnhem: Eight Days to Oblivion" in order to advance education for the public benefit. A trustee, Mr Grahame Warner, was commissioned by the Trustees to author the book. The Charity will benefit from sales of the book as well as Mr G Warner.

Once all costs of publishing are received, the future profits from book sales will be split 75% for the benefit of the Charity and 25% for Mr G Warner. The trustees have waived all TV, Film and Media rights, so that Mr G Warner will benefit from these in their entirety.

Note all conflicts of interest have been declared and it should be noted that Mr G Warner did not participate in any decision making in respect of the contract or in respect of setting the terms and conditions of the same.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023**

	Note	31 January 2023 £	31 January 2022 £
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Donations		2,931	10,589
Donated assets		-	-
<b>Other trading activities</b>			
Sales		3,176	9,801
VAT refund on sculpture		-	1,100
<b>Total incoming resources</b>		6,107	21,490
<b>EXPENDITURE</b>			
<b>Raising donations and legacies</b>			
Insurance		445	445
Donation charges		89	148
Merchandise		2,844	7,905
Printing, postage and stationery		1,084	1,979
Accountancy		810	720
Other costs		1,864	1,472
Film/book expenditure		814	-
Office costs		122	-
Internet costs		1,509	760
		9,581	13,429
<b>Charitable activities</b>			
Artist/sculpture costs/landscaping costs		-	6,600
Victor Gregg's funeral costs		1,026	2,280
Donation		550	-
		1,576	8,880
<b>Total resources expended</b>		11,157	22,309
<b>(Deficit)/surplus of income over expenditure</b>		(5,050)	(819)

Friends of the Tenth  
Hemploe View  
The Belt  
South Kibworth  
Lutterworth  
Leicestershire  
LE17 6DX

06 March 2023

Somerbys Limited  
Chartered Accountants  
30, Nelson Street  
Leicester  
LE1 7BA  
Dear Sirs

**Financial statements for the year ended 31 January 2023**

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 January 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**General**

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 January 2023 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 2 September 2020, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

**Assets and liabilities**

- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**Loans and arrangements**

12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

**Laws and regulations**

14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

17 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

*Alexander Wilson*

Alexander Wilson (Mar 9, 2023 08:29 GMT)

.....  
**AJ Wilson**

**Signed on behalf of the board of directors / trustees**

**06 March 2023**

*Friends of the Tenth*

*Registered in England and Wales: CE012923. Charity Registration Number: 1176669*

*Registered Office: Hemploe View, The Belt, South Kilworth, Lutterworth, Leicestershire, LE17 6DX*

*Trustees: AJ Wilson, Mrs J Holland, TFS Hall-Wilson, GS Warner.*










# Friends of the Tenth

Final Audit Report

2023-03-09

Created:	2023-03-07
By:	Reception at Somerbys (Reception@Somerbys.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAx5h270fS4HmzKHFqy0okv7tGXKI7h8sQ

## "Friends of the Tenth" History

-  Document created by Reception at Somerbys (Reception@Somerbys.co.uk)  
2023-03-07 - 11:30:01 GMT - IP address: 109.73.121.1
-  Document emailed to alec@friendsofthetenth.co.uk for signature  
2023-03-07 - 11:31:49 GMT
-  Email viewed by alec@friendsofthetenth.co.uk  
2023-03-07 - 20:03:41 GMT - IP address: 146.90.54.130
-  Signer alec@friendsofthetenth.co.uk entered name at signing as Alexander Wilson  
2023-03-09 - 08:29:25 GMT - IP address: 146.90.54.130
-  Document e-signed by Alexander Wilson (alec@friendsofthetenth.co.uk)  
Signature Date: 2023-03-09 - 08:29:27 GMT - Time Source: server- IP address: 146.90.54.130
-  Document emailed to Alex West (alex.west@somerbys.co.uk) for signature  
2023-03-09 - 08:29:28 GMT
-  Email viewed by Alex West (alex.west@somerbys.co.uk)  
2023-03-09 - 09:07:20 GMT - IP address: 109.73.121.1
-  Document e-signed by Alex West (alex.west@somerbys.co.uk)  
Signature Date: 2023-03-09 - 09:07:47 GMT - Time Source: server- IP address: 109.73.121.1
-  Agreement completed.  
2023-03-09 - 09:07:47 GMT

**FRIENDS OF THE TENTH**

England & Wales - Charity number 1176669

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# Accounts

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**Charity Registration No. 1176669**

**Company Registration No. CE012923 (England and Wales)**

**FRIENDS OF THE TENTH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2022**

**SOMERBYS LIMITED  
CHARTERED ACCOUNTANTS  
30 NELSON STREET  
LEICESTER  
LE1 7BA**

# FRIENDS OF THE TENTH

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**INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE012923 (England and Wales)

**Registered Charity number**  
1176669

**Registered office**  
Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
Leicestershire  
LE17 6DX

**Trustees**  
A J Wilson (Chair)  
Mrs J Holland  
T F S Hall-Wilson  
G S Warner

**Accountants**  
AM West FCA  
Somerbys Limited  
30 Nelson Street  
Leicester  
LE1 7BA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2022**

---

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**OBJECTIVE AND ACTIVITIES****Objectives and aims**

Friends of the Tenth's main objective is to promote good citizenship amongst the public and to promote the efficiency of the armed forces of the Crown by providing and maintaining a public memorial in Somerby Parishes, Leicestershire to 10<sup>th</sup> Battalion The Parachute Regiment, which commemorates and remembers those who lost their lives or suffered serious injury or put themselves at risk of loss of life or serious injury during conflict in the service of the country during World War 2.

To advance education for the public benefit in the history, deeds and traditions of British airborne forces, in particular 10<sup>th</sup> Battalion The Parachute Regiment, including by providing a public website containing information and funding educational visits to battlefields, museums and monuments.

The work of the charity Trust fully reflects the purpose that the charity was set up to further.

**Public benefit**

The trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and in planning future activities.

**FINANCIAL REVIEW****Investment policy and objectives**

The charity does not hold significant funds and, therefore, the trustees consider it appropriate to keep all of the funds in a bank current account. The trustees are satisfied with the activities during the year and at the position at the year end.

**Reserves policy**

It is the policy of the charity that all funds received are used in furtherance of the charity's objectives. It is not the intention to build up a significant reserve of funds. The charity ensures that all opportunities to provide assistance in line with its aims are carefully assessed and evaluated in relation to the funds at its disposal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees were selected for their experience, skills and contacts in a variety of areas. Power to appoint new trustees lies with the Board of Trustees.

Approved by order of the board of trustees on 11 March 2022 and signed on its behalf by:

  
Alexander John Wilson (Mar 15, 2022 19:24 GMT)

A J Wilson  
Trustee

**ACCOUNTANT'S REPORT TO THE TRUSTEES ON THE  
FINANCIAL STATEMENTS OF FRIENDS OF THE TENTH  
FOR THE YEAR ENDED 31 JANUARY 2022**

---

In order to assist you to fulfil your duties under the Companies Act 2006 and Charities Act 2011, we have prepared for your approval the financial statements of Friends of the Tenth for the year ended 31 January 2022 set out on pages 4 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Trustees of Friends of the Tenth, as a body, in accordance with the terms of our engagement letter dated 2 September 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Friends of the Tenth and state those matters that we have agreed to state to the Board of Trustees of Friends of the Tenth, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Friends of the Tenth and its Board of Trustees as a body, for our work or for this report.

It is your duty to ensure that Friends of the Tenth has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Friends of the Tenth. You consider that Friends of the Tenth is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Friends of the Tenth. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



**Alex West FCA  
Somerbys Limited**

**Chartered Accountants**

.....

**30 Nelson Street  
Leicester  
LE1 7BA**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 JANUARY 2022**

<b>Current financial year</b>		<b>Unrestricted fund 2022 £</b>	<b>Restricted fund 2022 £</b>	<b>Total funds 2022 £</b>
	<b>Notes</b>			
<b>Income and Endowments from</b>				
Donations and legacies		10,589	-	10,589
Other trading activities	2	9,801	-	9,801
VAT Refunded		1,100	-	1,100
		<hr/> 21,490	<hr/> -	<hr/> 21,490
<b>Expenditure</b>				
Raising funds		13,429	-	13,429
<b>Charitable activities</b>				
Charitable		8,880	-	8,880
		<hr/> 22,309	<hr/> -	<hr/> 22,309
<b>Total</b>		<hr/>	<hr/>	<hr/>
<b>Deficit of income over expenditure</b>		(819)	-	(819)
<b>Total funds brought forward</b>		<hr/> 33,587	<hr/> -	<hr/> 33,587
<b>Total funds carried forward</b>		<hr/> 32,768	<hr/> -	<hr/> 32,768

**FRIENDS OF THE TENTH  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2022**

**5**

<i>Previous financial year</i>	Notes	Unrestricted fund 2021 £	Restricted fund 2021 £	Total funds 2021 £
<b><i>Income and Endowments from</i></b>				
<i>Donations and legacies</i>		13,154	-	13,154
<i>Donated assets</i>		1,200	-	1,200
<i>Other trading activities</i>	2	7,597	-	7,597
		21,951	-	21,951
<b><i>Expenditure</i></b>				
<i>Raising funds</i>		18,289	-	18,289
<b><i>Charitable activities</i></b>				
<i>Charitable</i>		2,608	-	2,608
<b><i>Total</i></b>		20,897	-	20,897
<b><i>Surplus of income over expenditure</i></b>		1,054	-	1,054
<b><i>Total funds brought forward</i></b>		32,533	-	32,533
<b><i>Total funds carried forward</i></b>		33,587	-	33,587

**BALANCE SHEET  
AT 31 JANUARY 2022**

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2022 £	Total funds 2021 £
<b>Current assets</b>					
Donated assets		1,500	-	1,500	1,200
Stocks	5	7,699	-	7,699	2,669
Prepayments		1,769	-	1,769	-
Cash at bank		22,520	-	22,520	30,618
		33,488	-	33,488	34,487
<b>Current assets</b>					
		33,488	-	33,488	34,487
<b>Current liabilities</b>					
		(720)	-	(720)	(900)
<b>Net assets</b>					
		32,768	-	32,768	33,587
<b>Funds</b>					
Unrestricted funds	6	32,768	-	32,768	33,587
<b>Total funds</b>					
		32,768	-	32,768	33,587

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and
- preparing financial statement 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 Section 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.

The 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 on 11 March 2022 and were signed on its behalf by:

*Alexander John Wilson*

Alexander John Wilson (Mar 15, 2022 19:24 GMT)

A J Wilson (Trustee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and '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) as amended for accounting periods commencing from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 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 and 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 heading 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 be used for particular restricted purposes with 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. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sales	9,801	7,597
	<hr/>	<hr/>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees; remuneration or other benefits for the year ended 31 January 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2022**

**4. DONATED ASSETS**

	<b>2022</b>	<b>2021</b>
	£	£
Painting	1,500	1,200

**5. STOCKS**

	<b>2022</b>	<b>2021</b>
	£	£
Stocks	7,699	2,669

**6. MOVEMENT IN FUNDS**

	<b>At 1 February 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 January 2022</b>
	£	£	£	£
Current financial year				
<b>Unrestricted funds</b>				
General fund	33,587	21,490	(22,309)	32,768
<b>Total funds</b>	33,587	21,490	(22,309)	32,768
Previous financial year				
<b>Unrestricted funds</b>				
General fund	32,533	21,951	(20,897)	33,587
<b>Total funds</b>	32,533	21,951	(20,897)	33,587

**7. RELATED PARTY DISCLOSURES**

The Trustees commissioned a book called "Arnhem: Eight Days to Oblivion" in order to advance education for the public benefit. A trustee, Mr Grahame Warner, was commissioned by the Trustees to author the book. The Charity will benefit from sales of the book as well as Mr G Warner.

Once all costs of publishing are received, the future profits from book sales will be split 75% for the benefit of the Charity and 25% for Mr G Warner. The trustees have waived all TV, Film and Media rights, so that Mr G Warner will benefit from these in their entirety.

Note all conflicts of interest have been declared and it should be noted that Mr G Warner did not participate in any decision making in respect of the contract or in respect of setting the terms and conditions of the same.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2022**

	Note	31 January 2022 £	31 January 2021 £
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Donations		10,589	13,154
Donated assets		-	1,200
<b>Other trading activities</b>			
Sales		9,801	7,597
VAT refund on sculpture		1,100	-
<b>Total incoming resources</b>		<b>21,490</b>	<b>21,951</b>
<b>EXPENDITURE</b>			
<b>Raising donations and legacies</b>			
Insurance		445	445
Donation charges		148	156
Merchandise		7,905	6,093
Printing, postage and stationery		1,979	2,983
Accountancy		720	900
Other costs		1,472	2,938
Film/book expenditure	7	-	4,154
Office costs			620
Internet costs		760	-
		<b>13,429</b>	<b>18,289</b>
<b>Charitable activities</b>			
Artist/sculpture costs/landscaping costs		6,600	2,608
Victor Gregg's funeral costs		2,280	-
		<b>8,880</b>	<b>2,608</b>
<b>Total resources expended</b>		<b>22,309</b>	<b>20,897</b>
<b>(Deficit)/surplus of income over expenditure</b>		<b>(819)</b>	<b>1,054</b>

Friends of the Tenth  
Hemploe View  
The Belt  
South Kibworth  
Lutterworth  
Leicestershire  
LE17 6DX

11 March 2022

Somerbys Limited  
Chartered Accountants  
30, Nelson Street  
Leicester  
LE1 7BA  
Dear Sirs

**Financial statements for the year ended 31 January 2022**

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 January 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**General**

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 January 2020 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 2 September 2020, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

**Assets and liabilities**

- 8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**Loans and arrangements**

- 12 The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

**Laws and regulations**

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

- 17 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

*Alexander John Wilson*

[Alexander John Wilson \(Mar 15, 2022 19:24 GMT\)](#)

**AJ Wilson**

**Signed on behalf of the board of directors / trustees**

**11 March 2022**

*Friends of the Tenth*

*Registered in England and Wales: CE012923. Charity Registration Number: 1176669*

*Registered Office: Hemploe View, The Belt, South Kilworth, Lutterworth, Leicestershire, LE17 6DX*

*Trustees: AJ Wilson, Mrs J Holland, TFS Hall-Wilson, GS Warner.*

**FRIENDS OF THE TENTH**

England & Wales - Charity number 1176669

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# Accounts

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DRAFT

Charity Registration No. 1176669

Company Registration No. CE012923 (England and Wales)

**FRIENDS OF THE TENTH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2021**

**SOMERBYS LIMITED  
CHARTERED ACCOUNTANTS  
30 NELSON STREET  
LEICESTER  
LE1 7BA**

# FRIENDS OF THE TENTH

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**INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE012923 (England and Wales)

**Registered Charity number**  
1176669

**Registered office**  
Hemploe View  
The Belt  
South Kilworth  
Lutterworth  
Leicestershire  
LE17 6DX

**Trustees**  
A J Wilson (Chair)  
Mrs J Holland  
T F S Hall-Wilson  
G S Warner

**Independent Examiner**  
AM West FCA  
Somerbys Limited  
30 Nelson Street  
Leicester  
LE1 7BA

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2021**

---

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

**OBJECTIVE AND ACTIVITIES****Objectives and aims**

Friends of the Tenth's main objective is to promote good citizenship amongst the public and to promote the efficiency of the armed forces of the Crown by providing and maintaining a public memorial in Somerby Parishes, Leicestershire to 10<sup>th</sup> Battalion The Parachute Regiment, which commemorates and remembers those who lost their lives or suffered serious injury or put themselves at risk of loss of life or serious injury during conflict in the service of the country during World War 2.

To advance education for the public benefit in the history, deeds and traditions of British airborne forces, in particular 10<sup>th</sup> Battalion The Parachute Regiment, including by providing a public website containing information and funding educational visits to battlefields, museums and monuments.

The work of the charity Trust fully reflects the purpose that the charity was set up to further.

**Public benefit**

The trustees have confirmed that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and in planning future activities.

**FINANCIAL REVIEW****Investment policy and objectives**

The charity does not hold significant funds and, therefore, the trustees consider it appropriate to keep all of the funds in a bank current account. The trustees are satisfied with the activities during the year and at the position at the year end.

**Reserves policy**

It is the policy of the charity that all funds received are used in furtherance of the charity's objectives. It is not the intention to build up a significant reserve of funds. The charity ensures that all opportunities to provide assistance in line with its aims are carefully assessed and evaluated in relation to the funds at its disposal.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The trustees were selected for their experience, skills and contacts in a variety of areas. Power to appoint new trustees lies with the Board of Trustees.

Approved by order of the board of trustees on ..... 2021 and signed on its behalf by:

A J Wilson  
Trustee

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF FRIENDS OF THE TENTH**

---

I report to the trustees on my examination of the financial statements of Friends of the Tenth (the charity) for the year ended 31 January 2021.

**Responsibilities and basis of report**

As the trustees of the charity (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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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.

**Alex West FCA**  
Chartered Accountant  
30 Nelson Street  
Leicester  
LE1 7BA

Dated:

STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 JANUARY 2021

Current financial year	Notes	Unrestricted fund 2021 £	Restricted fund 2021 £	Total funds 2021 £
<b>Income and Endowments from</b>				
Donations and legacies		13,154	-	13,154
Other trading activities	2	7,597	-	7,597
		20,751	-	20,751
<b>Expenditure</b>				
Raising funds		18,289	-	18,289
<b>Charitable activities</b>				
Charitable		2,608	-	2,608
<b>Total</b>		20,897	-	20,897
<b>Deficit of income over expenditure</b>		(146)	-	(146)
<b>Total funds brought forward</b>		32,533	-	32,533
<b>Total funds carried forward</b>		32,387	-	32,387

**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 JANUARY 2020**

Previous financial year	Notes	Unrestricted fund 2020 £	Restricted fund 2020 £	Total funds 2020 £
<b>Income and Endowments from</b>				
Donations and legacies		73,433	-	73,433
Other trading activities	2	34,736	-	34,736
VAT refunded		12,981	-	12,981
		121,150	-	121,150
<b>Expenditure</b>				
Raising funds		24,749	-	24,749
<b>Charitable activities</b>				
Charitable		71,533	-	71,533
		96,282	-	96,282
<b>Total</b>		96,282	-	96,282
<b>Surplus of income over expenditure</b>		24,868	-	24,868
<b>Total funds brought forward</b>		7,665	-	7,665
<b>Total funds carried forward</b>		32,533	-	32,533

**BALANCE SHEET  
AT 31 JANUARY 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
<b>Current assets</b>					
Stocks	4	2,669	-	2,669	2,100
Cash at bank		30,618	-	30,618	31,573
		<u>33,287</u>	<u>-</u>	<u>33,287</u>	<u>33,673</u>
<b>Current assets</b>		<u>33,287</u>	<u>-</u>	<u>33,287</u>	<u>33,673</u>
<b>Current liabilities</b>		<u>900</u>	<u>-</u>	<u>900</u>	<u>1,140</u>
<b>Net assets</b>		<u>32,387</u>	<u>-</u>	<u>32,387</u>	<u>32,533</u>
<b>Funds</b>					
Unrestricted funds	5	<u>32,387</u>	<u>-</u>	<u>32,387</u>	<u>32,533</u>
<b>Total funds</b>		<u>32,387</u>	<u>-</u>	<u>32,387</u>	<u>32,533</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2021 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 Section 386 and 387 of the Companies Act 2006 and
- b) preparing financial statement 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 Section 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.

The 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 on  
signed on its behalf by:

2021 and were

A J Wilson (Trustee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and '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) as amended for accounting periods commencing from 1 January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 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 and 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 heading 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 be used for particular restricted purposes with 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. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sales	7,597	34,736
	<hr/>	<hr/>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees; remuneration or other benefits for the year ended 31 January 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2021.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2021**

**4. STOCKS**

	<b>2021</b>	<b>2020</b>
	£	£
Stocks	2,669	2,100

**5. MOVEMENT IN FUNDS**

	<b>At 1 February 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 January 2021</b>
	£	£	£	£
Current financial year				
<b>Unrestricted funds</b>				
General fund	32,533	20,751	(20,897)	32,387
<b>Total funds</b>	32,533	20,751	(20,897)	32,387
Previous financial year				
<b>Unrestricted funds</b>				
General fund	7,665	121,150	(96,282)	32,533
<b>Total funds</b>	7,665	121,150	(96,282)	32,533

**6. RELATED PARTY DISCLOSURES**

There were not related party transactions for the year ended 31 January 2021.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2021**

	31 January 2021 £	31 January 2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,154	73,433
<b>Other trading activities</b>		
Sales	7,597	34,736
VAT refund on sculpture	-	12,981
<b>Total incoming resources</b>	<b>20,751</b>	<b>121,150</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	445	624
Donation charges	156	676
Merchandise	6,093	15,014
Printing, postage and stationery	2,983	5,950
Accountancy	900	1,140
Other costs	2,938	1,345
Film/book expenditure	4,154	-
Office costs	620	-
	<b>18,289</b>	<b>24,749</b>
<b>Charitable activities</b>		
Artist/sculpture costs/landscaping costs	2,608	61,838
Unveiling costs	-	9,695
	<b>2,608</b>	<b>71,533</b>
<b>Total resources expended</b>	<b>20,897</b>	<b>96,282</b>
<b>(Deficit)/Surplus of income over expenditure</b>	<b>(146)</b>	<b>24,868</b>