

Company Registration Number: 01667506
Charity Number: 285738

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements
for the financial year ended 31 December 2024

Henry Reeves and Co
Chartered Certified Accountants
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD
GB

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)
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Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	David Andrew Brocklehurst MBE Julian Anthony Richardson Derek Thomas Sutton Richard Windrow Edward Hawkes (Resigned 20 May 2025)
Company Secretary	Peter Brian Griffiths FCA
Charity Number in England and Wales	285738
Company Registration Number	01667506
Registered Office	Aerodrome Road Hawkinge Folkestone Kent CT18 7AG
Independent Examiner	Henry Reeves and Co Chartered Certified Accountants 5 West Court Enterprise Road Maidstone Kent ME15 6JD GB
Principal Bankers	National Westminster Bank Plc PO Box 4 Maidstone Kent ME14 1XU
Solicitors	Hallett & Co Solicitors 11 Bank Street Ashford Kent TN23 1DA

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Kent Battle of Britain Museum Trust Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The objective of the company is to advance the education of the public by establishing a museum for the exhibition and preservation of aircraft and aeronautical equipment of historical and technical interest, particularly from the First and Second World Wars, and specialising in the Battle of Britain period. Kent Battle of Britain Museum Trust's objectives and activities are solely for the benefit of the public. The directors have had due regard to guidance published by the Charity Commission.

Financial Review

The Trustees are pleased to report that the museum continues to be financially viable and continues to improve and expand.

Visitor numbers continue to increase and our website and Facebook views/comments have also increased and are positive.

Work continues on the various airframes including the Heinkel, Blenheim and Westland Whirlwind.

The Museum's collection has been continually added to with purchases of another full size Spitfire replica, an important collection of Battle of Britain pilot medals, and numerous pilot artifacts and memorabilia.

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Income

Admission fees income have increased from £117,756 to £134,982 this year. Donations have increased from £4,180 to £7,930 during the year.

Expenditure

Administrative costs have increased from £79,870 to £101,898 but all remain at a satisfactory level.

Financial Results

At the end of the financial year the charity has assets of £1,344,149 (2023 - £1,272,323) and liabilities of £40,714 (2023 - £18,388). The net assets of the charity have increased by £49,500.

Reserves Position and Policy

Current unrestricted reserves amount to £1,303,435 These are held in a mixture of exhibits, land & buildings, investments and cash.

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Directors

The directors who served throughout the financial year, except as noted, were as follows:

David Andrew Brocklehurst MBE
Julian Anthony Richardson
Derek Thomas Sutton
Richard Windrow
Edward Hawkes (Resigned 20 May 2025)

The directors are not subject to retirement by rotation. None of the Directors received any remuneration during the year.

The secretary who served during the financial year was:

Peter Brian Griffiths FCA

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Kent Battle of Britain Museum Trust Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Future Plans

The local Council District Plan has now been published and it shows parcels of land that have been allocated to the Museum. We are currently in negotiation with the Council as to the exact location and amount of land which will be used for Museum expansion.

Risk Assessment

The Trustees have reviewed the major risks to which the charity is exposed and are satisfied that procedures are in place to mitigate these risks.

Approved by the Board of Directors on 25 September 2025 and signed on its behalf by:

David Andrew Brocklehurst MBE
Director

Kent Battle of Britain Museum Trust Limited

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 December 2024

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 25 September 2025 and signed on its behalf by:

David Andrew Brocklehurst MBE
Director

Kent Battle of Britain Museum Trust Limited

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF KENT BATTLE OF BRITAIN MUSEUM TRUST LIMITED

We have examined the financial statements of the charity for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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.

Andrew Drinkwater FCCA
HENRY REEVES AND CO
Chartered Certified Accountants
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD
GB

Date: 25 September 2025

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Donations and legacies	3.1	7,930	7,930	4,180	4,180
Charitable activities					
Admissions	3.2	134,982	134,982	117,756	117,756
Investments	3.3	3,379	3,379	3,215	3,215
Other income	3.4	6,643	6,643	6,954	6,954
Total income		152,934	152,934	132,105	132,105
Expenditure					
Charitable activities	4.1	95,036	95,036	75,492	75,492
Other expenditure	4.2	8,398	8,398	4,378	4,378
Total Expenditure		103,434	103,434	79,870	79,870
Net income/(expenditure)		49,500	49,500	52,235	52,235
Transfers between funds		-	-	-	-
Other recognised gains/(losses):					
Surplus/(deficit) for the financial year		49,500	49,500	52,235	52,235
Unrealised gains/(losses) on investments		(1,536)	(1,536)	-	-
Net movement in funds for the financial year		47,964	47,964	52,235	52,235
Reconciliation of funds:					
Total funds beginning of the year		1,253,935	1,253,935	1,201,700	1,201,700
Total funds at the end of the year		1,301,899	1,301,899	1,253,935	1,253,935

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Kent Battle of Britain Museum Trust Limited

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Company Number: 01667506

BALANCE SHEET

as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	976,411	919,115
Current Assets			
Investments	10	58,146	59,682
Cash at bank and in hand		309,592	293,526
		367,738	353,208
Creditors: Amounts falling due within one year	11	(40,714)	(18,388)
Net Current Assets		327,024	334,820
Total Assets less Current Liabilities		1,303,435	1,253,935
Funds			
General fund (unrestricted)		1,303,435	1,253,935
Total funds		1,303,435	1,253,935

The total unrestricted funds includes a revaluation reserve of £38766 (2023 - £37230)

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

For the financial year ended 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 25 September 2025 and signed on its behalf by

David Andrew Brocklehurst MBE
Director

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Kent Battle of Britain Museum Trust Limited is a company limited by guarantee incorporated in the United Kingdom. The registered office of the charity is Aerodrome Road, Hawkinge, Folkestone, Kent, CT18 7AG which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Kent Battle of Britain Museum Trust Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0%
Plant and machinery	-	25% Reducing Balance
Exhibits & memorials	-	0%

No depreciation has been provided in respect of freehold buildings. In the opinion of the Trustees the residual value, being the amount that the company would currently obtain from the disposal of the freehold buildings, after deducting the estimated costs of disposal and if the property were of the age and in the condition expected at the end of its useful life, is not materially different to the amount included in the financial statements and as such any depreciation amount would be immaterial.

No depreciation has been provided on museum exhibits and the memorial as the Directors consider that, having regard to the nature of this class of assets, their useful economic life and residual value, any depreciation would be immaterial. The Trustees believe that the current value of exhibits substantially exceeds the amount shown as cost in these accounts.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	<u>7,930</u>	<u>-</u>	<u>7,930</u>	<u>4,180</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Museum Admission:				
Income from charitable activities	<u>134,982</u>	<u>-</u>	<u>134,982</u>	<u>117,756</u>
3.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Investments	<u>3,379</u>	<u>-</u>	<u>3,379</u>	<u>3,215</u>

Kent Battle of Britain Museum Trust Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

3.4	OTHER INCOME		Unrestricted Funds	Restricted Funds	2024	2023
			£	£	£	£
	Other income		<u>6,643</u>	<u>-</u>	<u>6,643</u>	<u>6,954</u>
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activities	<u>76,983</u>	<u>10,240</u>	<u>7,813</u>	<u>95,036</u>	<u>75,492</u>
4.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Other expenditure	<u>-</u>	<u>8,398</u>	<u>-</u>	<u>8,398</u>	<u>4,378</u>
4.3	SUPPORT COSTS			Charitable Activities	2024	2023
				£	£	£
	Support			<u>7,813</u>	<u>7,813</u>	<u>-</u>
5.	ANALYSIS OF SUPPORT COSTS				2024	2023
					£	£
	Support				<u>7,813</u>	<u>-</u>
6.	NET INCOME				2024	2023
					£	£
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				<u>6,862</u>	<u>4,378</u>
7.	INVESTMENT AND OTHER INCOME				2024	2023
					£	£
	Bank interest				<u>6,643</u>	<u>5,300</u>
	Investment income				<u>1,843</u>	<u>4,869</u>
					<u>8,486</u>	<u>10,169</u>
8.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2024	2023
					£	£
	Wages and salaries				<u>21,197</u>	<u>21,730</u>

Kent Battle of Britain Museum Trust Limited
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Plant and machinery £	Exhibits & memorials £	Total £
Cost				
At 1 January 2024	183,198	52,591	753,506	989,295
Additions	-	-	64,158	64,158
At 31 December 2024	183,198	52,591	817,664	1,053,453
Depreciation and impairments				
At 1 January 2024	45,040	25,140	-	70,180
Charge for the financial year	-	6,862	-	6,862
At 31 December 2024	45,040	32,002	-	77,042
Net book value				
At 31 December 2024	138,158	20,589	817,664	976,411
At 31 December 2023	138,158	27,451	753,506	919,115

10. INVESTMENTS

	2024 £	2023 £
Listed investments	58,146	59,682

11. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Taxation and social security costs	215	-
Accruals and deferred income	40,499	18,388
	40,714	18,388

12. RESERVES

	Revaluation reserve £	Funds £	Total £
At the beginning of the year	(37,230)	1,291,165	1,253,935
	(1,536)	-	(1,536)
Surplus for the financial year	-	49,500	49,500
Other movements	-	1,536	1,536
At the end of the year	(38,766)	1,342,201	1,303,435

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

Kent Battle of Britain Museum Trust Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

KENT BATTLE OF BRITAIN MUSEUM TRUST LIMITED
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Kent Battle of Britain Museum Trust Limited

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**OPERATING STATEMENT**

for the financial year ended 31 December 2024

	Schedule	2024 £	2023 £
Income			
- Donations		7,930	4,180
- Admission Income		134,982	117,756
		142,912	121,936
Charitable activities and other expenses	1	(101,898)	(79,870)
		41,014	42,066
Miscellaneous income	2	8,486	10,169
Net surplus		49,500	52,235

Kent Battle of Britain Museum Trust Limited

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2024

	2024	2023
	£	£
Expenses		
Wages and salaries	21,197	21,730
Rates payable	1,547	5,402
Insurance	4,130	5,405
Light and heat	10,461	13,768
Repairs and maintenance	39,648	8,158
Printing, postage and stationery	7,813	2,311
Advertising	2,785	3,317
Travelling and entertainment	2,636	11,503
Accountancy	4,665	3,493
Bank charges	154	270
General expenses	-	135
Depreciation	6,862	4,378
	<hr/>	<hr/>
	101,898	79,870
	<hr/>	<hr/>

Kent Battle of Britain Museum Trust Limited

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**SCHEDULE 2 : MISCELLANEOUS INCOME**

for the financial year ended 31 December 2024

	2024 £	2023 £
Miscellaneous Income		
Bank Interest	6,643	5,300
Income from listed investments	3,379	3,215
Income from unlisted investments	(1,536)	1,654
	<u>8,486</u>	<u>10,169</u>