

The Highland Cadet Forces Trust

Scotland · Charity number SC048004

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-12-18
Register	View on the OSCR register

Contact

Address
Hrfca
Seathwood
365 Perth Road
Dundee
DD2 1LX

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of public participation in sport', 'the promotion of equality and diversity'

What the charity does: To support the education and development of young people via the provision of grants to enhance their cadet experience whilst giving those, particularly in deprived areas, opportunities that would normally be beyond their reach.

Beneficiaries: 'Children or young people', 'Other defined groups'

Objectives: 4. The Trust is established for charitable purposes only and the Trust's principal purpose is for the benefit of the public in Scotland or elsewhere to advance:- 4.1 education. 4.2 citizenship and community development. 4.3 public participation in sport. and 4.4 the promotion of equality and diversity in the Ministry of Defence (MoD) sponsored cadet organisations within the geographical area of responsibility of the Highland Reserve Forces' and Cadets' Association, and its successors, by: 4.5 4.5.1 supporting activities related to the education and development of young people, including activities that develop citizenship and leadership, or of adult volunteers who work with MoD sponsored cadets, where funding or equipment is not available from MoD sources. 4.5.2 supporting participation in music. supporting participation in social activities that develop confidence, team working and social skills in young people. 4.5.3 supporting participation in adventurous activities and sporting activities. 4.5.4 supporting volunteering within the community and participation in community events. 4.5.5 supporting underprivileged young people or those with disabilities to participate in cadet activities. 4.5.6 promoting links between Armed Forces cadet organisations and also between cadet organisations and other youth groups. 4.5.7 promoting mutual respect and understanding between between faiths and also those of no faith. 4.5.8 promoting links between the Armed Forces cadet organisations and

the Armed Forces themselves, where funding or equipment is not available from MoD sources.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees	
2024-12-31		£670	£60	-	0
2023-12-31		£563	£1,610	-	0
2022-12-31		£1,499	£81	-	0
2021-12-31		£752	£556	-	0
2020-12-31		£522	£810	-	0

The Highland Cadet Forces Trust

Scotland - Charity number SC048004

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	The Highland Cadet Forces Trust
Other names charity is known by	HCFT
Registered charity number	SC048004
Charity's principal address	[REDACTED]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]			
2	[REDACTED]			
3	[REDACTED]			
4	[REDACTED]			
5	[REDACTED]			
6	[REDACTED]			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO Constitution (version 1 dated 7 December 2017)

Trustee recruitment and appointment

Trustees are appointed according to the process laid out in the Constitution.

Objectives and activities

Charitable purposes

The purposes are to advance:

- education
- citizenship and community development
- public participation in sport; and
- the promotion of equality and diversity

in the Ministry of Defence (MoD) sponsored cadet organisations within the geographical area of responsibility of the Highland Reserve Forces' and Cadets' Association, and its successors.

Summary of the main activities in relation to these objects

Supporting: the education and development of young people, including citizenship and leadership; participation in music; participation in social activities that develop confidence, team working and social skills; participation in adventurous activities and sporting activities; volunteering within the community and participation in community events; supporting the participation of underprivileged young people or those with disabilities; promoting links between cadet organisations and other youth groups; promoting mutual respect and understanding between faiths and also those of no faith.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

2024 has been a year in which the charitable funds of the Highland Cadet Forces Trust grew from £12,918 to £13,528 – a growth of just over 4.5%.

The principle cause of this growth was an increase in the number of charitable donations made at the behest of the outgoing Chair of the Highland Reserve Forces and Cadets Association to mark his retirement as Chair of the Association.

Of note there have been no formal requests for grants during this financial year, however the Trustees are satisfied that the Trust remains relevant and there are initiatives that could be supported were funding applications to be made.

Looking to the future, the Trust is in discussions with a Sea Cadet unit who are scoping two capital projects for which they seek financial support. Once more details are known the Trust may be in a position to support these projects.

Financial review

Brief statement of the charity's policy on reserves

The policy on reserves is to build them up to form a capital reserve from which future grants can be made.

There are no employees of the charity nor any capital assets to be maintained. As a result there is no minimum reserve required to allow for the proper functioning (or orderly winding up) of the charity.

Details of any deficit

Not applicable.

The closing balance at year end was £13,528 an increase of £609 from financial year 2023.

For info the closing balance on 18 August 2025 was £13,590.

Donated facilities and services (if any)

Highland Reserve Forces' and Cadets' Association lends the use of one of its staff gratis to assist with the administration of the charity.

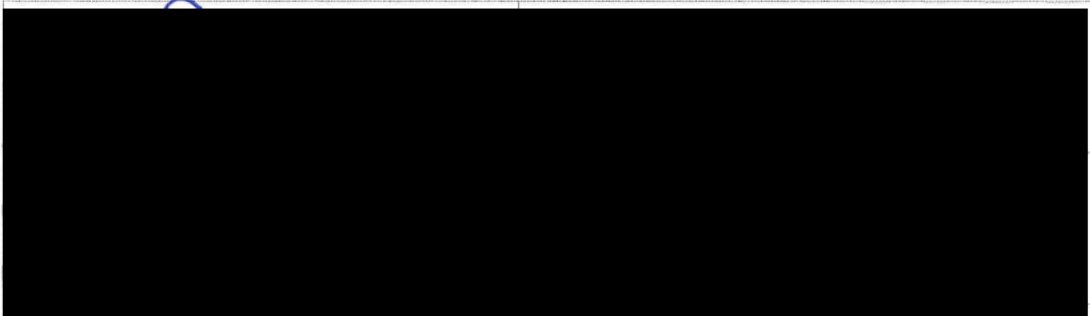
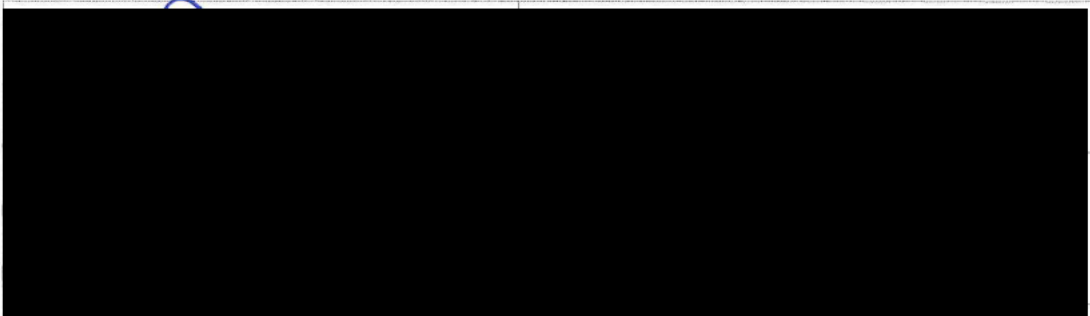
APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	Trustee
Date	17.9.25	26 September 2025

Highland Cadet Forces Trust

SC048004



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	643				643	147
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	27				27	28
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	388
					-	
A1 Sub total	670	-	-	-	670	563
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	670	-	-	-	670	563
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations						1,550
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	60				60	60
					-	
A3 Sub total	60	-	-	-	60	1,610
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	60	-	-	-	60	1,610
Net receipts / (payments)	610	-	-	-	610	(1,047)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	610	-	-	-	610	(1,047)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	4,619	8,299			12,918	13,966
	Surplus / (deficit) shown on receipts and payments account	610				610	(1,047)
						-	
						-	
	Cash and bank balances at end of year	5,229	8,299	-	-	13,528	12,919
(Agree balances with receipts and payments account(s))							

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

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

[Redacted signature area]

Date of approval
17.9.25
28/9/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

One unrestricted general fund
 Four restricted funds:
 1. Evelyn Mudie AT fund - to support personal development through adventurous training.
 2. Evelyn Mudie Leadership Fund - to promote the development of leadership
 3. Fife Chamber fund - to support cadets in Fife
 4. D Coy A and SH Coy fund - to support that cadet company.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - tails

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Despite advertising by the charity, no additional applications for grants were made during the year

Highland Cadet Forces Trust

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Individuals	593				593	147
Institutions	50				50	
					-	
					-	
Total	643	-	-	-	643	147
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Balaklava concert Fundraising					-	382
Gift aid receipt					-	6
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	388
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	643				643	147
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	27				27	28
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	388
Sub total	670	-	-	-	670	563
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	670	-	-	-	670	563
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	-				-	
Payments relating directly to charitable activities					-	
Grants and donations					-	1,300
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Bank Charges	60				60	60
Sub total	60	-	-	-	60	1,360
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	60	-	-	-	60	1,360
Net receipts / (payments)	610	-	-	-	610	(797)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	610	-	-	-	610	(797)

Nature and purpose of funds

General fund; held in cash for fulfilling any of the purposes of the Trust and for sundry administrative expenses

Highland Cadet Forces Trust

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	D Coy A&SH Bn	AT Fund	Leadership	Fife Cadets		
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	250
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	250
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	250
Net receipts / (payments)	-	-	-	-	-	(250)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	(250)

Nature and purpose of funds

There are four restricted funds:

1. D Coy A and SH Bn ACF Fund (new in 2022): to support applications from that Company.
2. The Evelyn Mudie Adventuroous Training (AT) Fund is to promote resilience and self-coonfidence through adventurous training. It also promotes low-level leadership and teamwork.
3. The Evelyn Mudie Leadership Fund is to develop senior cadets and provide the opportunity to interact with their peers from other organisations, helping inclusion, the learning of lessons between organisations and the breaking down of barriers.
4. The Fife Cadet fund is to support anyof the Trusts's charitable objectives benefiting cadets in Fife.

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts v2						
Charity name Highland Cadet Forces Trust						
Registered charity number SC048004						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	January	2024	to	31	December	2024
					(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:



Date:

9 SEP 25

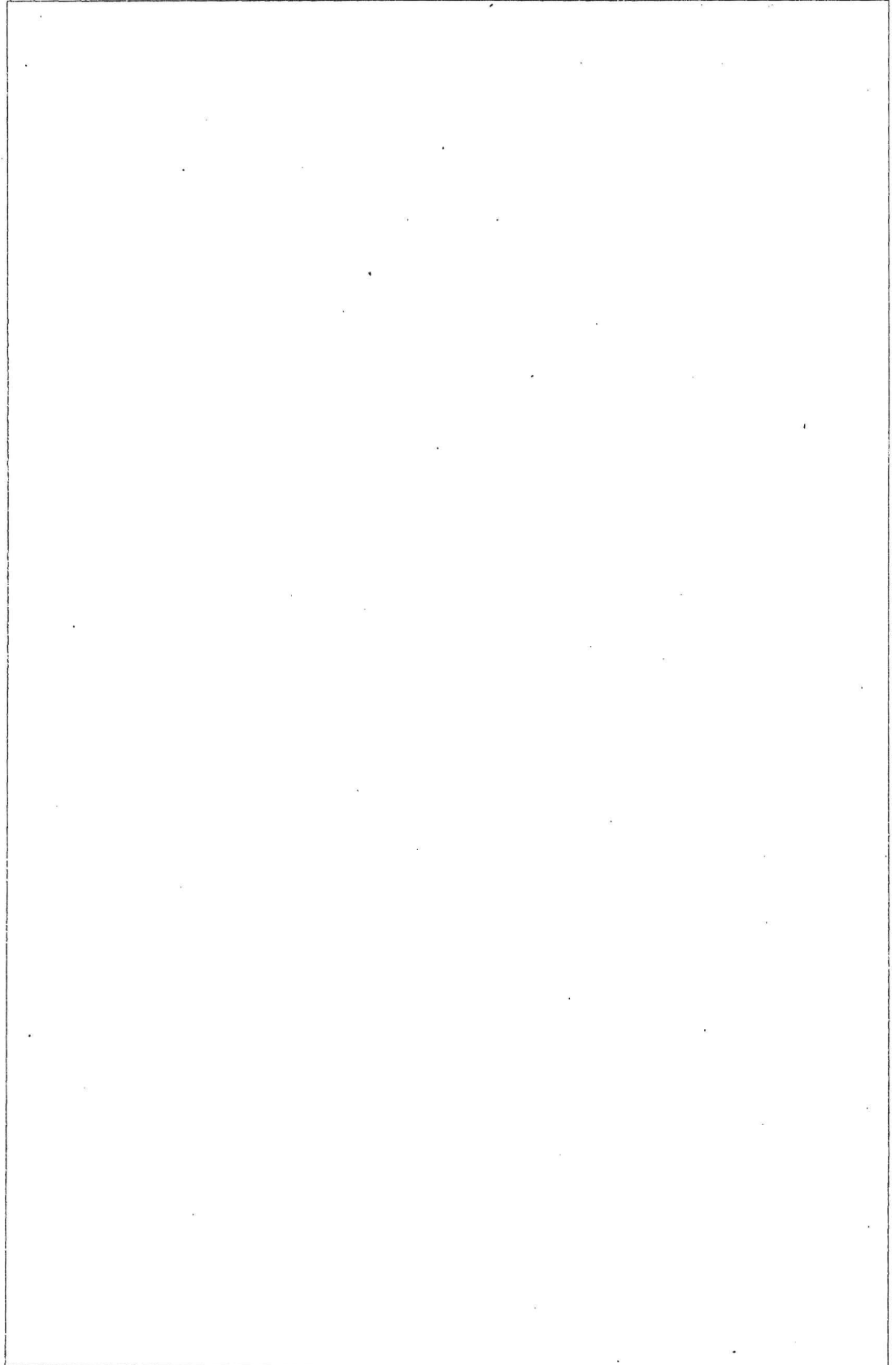
*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.