REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2016
FOR
THE HISTORICAL DIVING SOCIETY
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THE HISTORICAL DIVING SOCIETY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governed by 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09204944 (England and Wales)

Registered Charity number
1159032

Registered office
Little Gatton Lodge
25 Gatton Road
Reigate
Surrey
RH2 0HB

Trustees
J Badger
J Bevan (Chairman)
W R Braithwaite
K F Casey
P H Dick
A J H Marshall
L C E Micaleff
M B O'Meara
Pensioner
Company Director
Retired
Professional Diver
Retired
Director
Information
Technology
Manager
Retired

Approved by order of the board of trustees on 11th June 2017 and signed on its behalf by:

[Signature]
A J H Marshall - Trustee
THE HISTORICAL DIVING SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2016

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Notes</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>31.12.16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.12.15</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL FUNDS CARRIED FORWARD

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements
THE HISTORICAL DIVING SOCIETY

BALANCE SHEET
AT 31ST DECEMBER 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FUNDS</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2016 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees on 11th June 2017 and were signed on its behalf by:

[Signature]
A J H Marshall - Trustee

The notes form part of these financial statements
1. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

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

2. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the period ended 31st December 2015.

**Trustees' expenses**
There were no trustees' expenses paid for the year ended 31st December 2016 nor for the period ended 31st December 2015.

3. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

<table>
<thead>
<tr>
<th>INCOME AND ENDOWMENTS FROM</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPENDITURE ON</td>
<td></td>
</tr>
<tr>
<td>NET INCOME</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL FUNDS CARRIED FORWARD</td>
<td>-</td>
</tr>
</tbody>
</table>
4. MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>At 1.1.16 £</th>
<th>Net movement in funds £</th>
<th>At 31.12.16 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL FUNDS</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL FUNDS</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2016.

6. TRANSITION TO REPORTING STANDARD FRS 102

This is the first year that the company has presented its results in accordance with Financial Reporting Standard 102. The last financial statements under the provisions of UK GAAP were for the year ended 31 December 2015. The date of the transition to Financial Reporting Standard 102 was 1 January 2015. There has been no effect on the financial statements arising from the transition from UK GAAP as previously reported and Financial Reporting Standard 102.