


**Trustees' Annual Report for the Period**

From	Period start date			To	Period end date		
	01	April	2023		31	March	2024

Charity name

**RAF Benson Warrant Officers' and Sergeants' Mess**

Other names charity is known by

**WOSM, Sergeants' Mess**

Registered charity number (if any)

**1129703**

Charity's principal address

**The Warrant Officers' and Sergeants' Mess**
**RAF Benson**
**Wallingford**
**Oxfordshire**
**OX10 6AA**
**The Charity Trustees**

	Name	Date from:	Date to:	Name of person/body entitled to appoint trustee (if any)
1	Chris Royston-Airey <i>Station Commander</i>	November 2022	November 2023	Appointment of Station Commanders is controlled by the Royal Air Force Manning organisation at Headquarters Air Command, Royal Air Force High Wycombe.
2	Laurie Tostevin <i>Station Commander</i>	November 2023	September 2024	
3	Alice Tierney <i>Station Commander</i>	September 2024	To Date	

<b>Objectives and Activities</b>		
1	<i>Summary of the purposes of the charity as set out in its governing document</i>	<i>SORP reference(s) Para 1.17</i>
	<p>The objectives of the charity are set out in its governing document to be:</p> <p>"The promotion of efficiency of The Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of Service Personnel."</p> <p>This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community, through activities and grant making</p> <p>Promoting the aims:</p> <ol style="list-style-type: none"> <li>1. Encourage esprit de corps by enabling serving mess members to mix in both formal dining situations and informal social activities so as to help keep Service traditions alive and encourage the well-being of the mess community.</li> <li>2. Encouraging, supporting, and facilitating the development of sport to raise standards and to promote the link to fitness, teamwork and personal development through sporting activity and opportunities.</li> <li>3. Supporting facilities and capital projects to enable the best possible provision for the Royal Air Force community.</li> </ol>	
2	<i>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</i>	<i>SORP reference(s) Para 1.17 and 1.19</i>
	<p>The charity derives benefit to the general public in helping to provide personnel who are motivated, have high morale and are always willing to serve the needs of their country and that of its public.</p> <p>The main activities of the charity in relation to those purposes for the public benefit are:</p> <ol style="list-style-type: none"> <li>1. the provision of funding to enhance living accommodation.</li> <li>2. The provision of funding towards informal and formal functions throughout the year.</li> <li>3. The provision of grants benefiting the wider Service Community.</li> </ol>	

## Achievements and Performance

1	<i>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</i>	<i>SORP reference(s) Para 1.20</i>
	<p>During the financial year 2023/2024, The Mess has put on several functions during the financial year that undoubtedly had a positive effect on personnel. These functions include a Summer Ball, multiple Dining in Nights, and a Christmas Ball.</p> <p>Mess members continue to give donations, through their monthly subscriptions, to the various Station Funds, which is used help fund informal functions/ activities across the station.</p>	

## Financial Review

1	<i>Review of the charity's financial position at the end of the period</i>	<i>SORP reference(s) Para 1.21</i>
	<p>The Trustee considers that the charity is a going concern, with sufficient funds to meet all its liabilities and obligations in a timely manner.</p> <p>The charity aims to continue to fund functions in the coming year using its income from members subscriptions, income from investments and bar profits.</p> <p>The Mess embarked upon a refurbishment of the bar area, spending circa £65,000. This has reduced the Mess's cash balance in the financial year by circa £53,000.</p> <p>There have been issues regarding the accounting for VAT on Mess function which will slightly impact the charity's cash position during the financial year 2024/2025. Going forward procedures are in place to prevent such issues from occurring again.</p> <p>The Financial Plan for 2024/2025 is positive with the hope of a further increase in Mess functions/activities once the charity's main building is reopened.</p>	
2	<i>Statement explaining the policy for holding reserves stating why they are held</i>	<i>SORP reference(s) Para 1.22</i>
	The charity aims to hold reserves to cover its anticipated costs for at least three months.	
3	<i>Value of reserves held</i>	<i>SORP reference(s) Para 1.22</i>
	Reserves available at the year end £62,662 (PY £118,817), the equivalent to 6 months (10.1 months) regular expense cover.	
4	<i>Reasons for holding zero reserves</i>	<i>SORP reference(s) Para 1.22</i>
	N/A	

5	<i>Details of fund materially in deficit</i>	<i>SORP reference(s)</i> <i>Para 1.24</i>
	N/A	
6	<i>Explanation of any uncertainties about the charity continuing as a going concern</i>	<i>SORP reference(s)</i> <i>Para 1.23</i>
	N/A	

## Structure, Governance and Management

Description of charity's trusts:

1	<i>Type of governing document</i>	<i>SORP reference(s)</i> <i>Para 1.25</i>
	Constitution.	
2	<i>How is the charity constituted?</i>	<i>SORP reference(s)</i> <i>Para 1.25</i>
	Unincorporated association.	
3	<i>Trustee selection methods including details of any constitutional provisions e.g., election to post or name of any person or body entitled to appoint one or more trustees</i>	<i>SORP reference(s)</i> <i>Para 1.25</i>
	The Station Commander at RAF Benson Warrant Officers' and Sergeants' Mess is appointed as ex-officio Trustee of all Service Funds at RAF Benson Warrant Officers' and Sergeants' Mess. Appointment of Station Commanders is controlled by the Royal Air Force Personnel Manning organisation, currently based at Headquarters Air Command, Royal Air Force High Wycombe.	

<b>Optional information - Structure, Governance and Management</b>		
1	<i>Policies and procedures adopted for the induction and training of trustees</i>	<i>SORP reference(s) Para 1.51</i>
	The Trustees are offered informal training as part of their induction at Headquarters Air Command by Service Funds Policy. They are given a brief explaining their role and responsibilities and are issued the Charity Commission Booklet 3 —The Essential Trustee. Trustees are also advised to attend a Trustee Training Day.	
2	<i>The charity's organisational structure and any wider network with which the charity works</i>	<i>SORP reference(s) Para 1.51</i>
	<p>The Trustee delegates the day to day management and control of the Mess together with the authority for the disbursement of grants and loans to a management committee chaired by the President or Chairman of the Mess Committee who is appointed by the Trustee. Members of the committee are appointed from across the unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees' approval.</p> <p>Relationship with any related parties Para 1.51 The budget for the next financial year is set by the Committee for approval by the members at a General Meeting. The Annual General Meeting ratifies the Annual Accounts of the Mess. Minutes are taken at each Committee, Extraordinary and General meetings.</p>	
3	<i>Relationship with any related parties</i>	<i>SORP reference(s) Para 1.51</i>
	As Trustee of all Service Funds at RAF Benson Warrant Officers' and Sergeants' Mess, the Station Commander also has responsibility for several others separately run Service Funds charities, most of which are excepted charities. Transactions between these charities are carried out on normal commercial terms.	
4	<i>Other</i>	<i>SORP reference(s) Para N/A</i>
	N/A	

<b>Funds held as custodian trustees on behalf of others</b>		
1	<i>Description of the assets held in this capacity</i>	<i>SORP reference(s)</i> <i>Para N/A</i>
	N/A	
2	<i>Name and objects of the charity on whose behalf the assets are held and how these falls within the custodian charity's objects</i>	<i>SORP reference(s)</i> <i>Para N/A</i>
	N/A	
3	<i>Details of arrangements for safe custody and segregation of such assets from the charity's own assets</i>	<i>SORP reference(s)</i> <i>Para N/A</i>
	N/A	

<b>Exemptions from disclosure</b>		
1	<i>Reason for non-disclosure of key personnel details</i>	<i>SORP reference(s)</i> <i>Para N/A</i>
	N/A	
2	<i>Other optional information</i>	<i>SORP reference(s)</i> <i>Para N/A</i>
	N/A	

<b>Declaration</b> The trustees declare that they have approved the trustees' report above.  Signed on behalf of the charity's trustees	
Signature	
Name	<b>Wg Cdr Alice Tierney</b>
Position	<b>The Managing Trustee RAF Benson Warrant Officers' and Sergeants' Mess</b>
Date	



RAF Benson Warrant Officers' and Sergeants' Mess			Charity No	1129703
Annual accounts for the period				
Period start date	01 Apr 2023	To	Period end date	31 Mar 2024



## Section A Statement of Financial Activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	116,918	-	-	116,918	127,376
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,207	-	-	1,207	1,779
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	118,125	-	-	118,125	129,155
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	187,910	-	-	187,910	141,457
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	187,910	-	-	187,910	141,457
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	(69,785)	-	-	(69,785)	(12,302)
Net gains/(losses) on investments	S14	649	-	-	649	(4,226)
<b>Net income/(expenditure)</b>	S15	(69,136)	-	-	(69,136)	(16,528)
<b>Extraordinary items (Note 7)</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and (losses) on revaluation of fixed assets for the charity's own use	S18	14,515	-	-	14,515	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	(54,621)	-	-	(54,621)	(16,528)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	151,443	-	14,751	166,194	182,722
<b>Total funds carried forward</b>	S22	96,821	-	14,751	111,572	166,194

## Section B

## Balance Sheet

RAF Benson  
Warrant Officers' and Sergeants' Mess  
at 31 Mar 2024

Guidance  
Notes

### Fixed assets

Intangible assets (Note 15)

Tangible assets (Note 14)

Heritage assets (Note 16)

Investments (Note 17)

**Total fixed assets**

### Current assets

Stock (Note 18)

Debtors (Note 19)

Investments (Note 17.4)

Cash at bank and in hand (Note 24)

**Total current assets**

Creditors: amounts falling due within  
one year (Note 20)

Cash at bank and in hand (Note 20)

**Total current liabilities**

**Net current assets/(liabilities)**

**Total assets less current liabilities**

Creditors: amounts falling due after  
one year (Note 20)

Provisions for liabilities

**Total net assets or liabilities**

### Funds of the Charity

Endowment funds (Note 27)

Restricted income funds (Note 27)

Designated funds

Unrestricted funds

Revaluation reserve

**Total funds**

Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-
B02	34,159	-	34,159	32,626
B03	-	-	-	-
B04	21,302	14,751	36,053	35,404
B05	55,461	-	14,751	70,212
B06	5,664	-	5,664	5,833
B07	14,024	-	14,024	10,031
B08	-	-	-	-
B09	53,777	-	53,777	169,779
B10	73,465	-	73,465	185,643
B11	32,105	-	32,105	24,358
B09x	-	-	-	63,121
B12	32,105	-	32,105	87,479
B12	41,360	-	41,360	98,164
B13	96,821	-	14,751	111,572
B14	-	-	-	-
B15	-	-	-	-
B16	96,821	-	14,751	111,572
B17		14,751	14,751	14,751
B18	-		-	-
B19d	-		-	-
B19	82,306		82,306	151,443
B20	14,515		14,515	-
B21	96,821	-	14,751	111,572

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

Signature	Date of approval dd/mm/yyyy
Wg Cdr Alice Tierney	



## Section C Statement of Cash Flows

RAF Benson  
Warrant Officers' and Sergeants' Mess  
Year to 31 Mar 2024

<b>Net movement in funds generated from operations</b>	<b>(54,621)</b>
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Depreciation in the year	12,982
Disposal of Fixed Assets	-
Revaluation of Fixed Assets	(14,515)
Movement in Stocks/Inventories	169
Movement in Debtors/Receivables	(3,993)
Movement in Creditors/Payables	7,747

<b>Net movement in assets and liabilities</b>	<b>2,390</b>
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<b>Net cash generated from operations</b>	<b>(52,231)</b>
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### Investing Activities

Investment in Fixed Assets	-
Changes in Investments	(649)

<b>Total for Investing Activities</b>	<b>(649)</b>
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### Financing Activities

Repayment of Loans	-
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<b>Total for Financing Activities</b>	<b>-</b>
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<b>Total movement in Cash at bank and in hand</b>	<b>(52,880)</b>
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<b>Cash at bank and in hand B/fwd</b>	<b>01 Apr 2023</b>	<b>106,658</b>
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<b>Cash at bank and in hand C/Fwd</b>	<b>31 Mar 2024</b>	<b>53,777</b>
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Section D

Notes to the accounts

Note 1    **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with:

- the Statement of Recommended Practice: 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) issued on 16 July 2014
  - and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

**Section D****Notes to the accounts****1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	<b>N/A</b>
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	<b>N/A</b>
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	<b>N/A</b>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	<b>N/A</b>
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	<b>N/A</b>
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	<b>N/A</b>

Section D

Notes to the accounts

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

☒

No\*

☒

\* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

## Note 2

## Accounting Policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

None

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

-	-
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### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

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## Note 2

## Accounting Policies

*This standard list of accounting policies has been applied by the charity except for those identified, "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

## 2.1 INCOME

<b>Recognition of income</b>	These are included in the Statement of Financial Activities <ul style="list-style-type: none"> <li>▪ the charity becomes entitled to the resources;</li> <li>▪ it is more likely than not that the trustees will receive the resources; and</li> <li>▪ the monetary value can be measured with sufficient reliability.</li> </ul>	<b>Yes</b>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<b>Yes</b>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).	<b>Yes</b>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<b>N/A</b>
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<b>N/A</b>
<b>Government grants</b>	The charity has received government grants in the reporting period	<b>No</b>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<b>N/A</b>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<b>N/A</b>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<b>N/A</b>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<b>N/A</b>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<b>N/A</b>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<b>N/A</b>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable	<b>N/A</b>

<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	N/A
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	N/A
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	N/A
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	Yes
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	N/A
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.	N/A
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes

## 2.2 EXPENDITURE & LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	N/A
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes

<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<b>Yes</b>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts	<b>Yes</b>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<b>N/A</b>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<b>Yes</b>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	<b>Yes</b>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost above £500	<b>Yes</b>
	They are valued at cost.	<b>No</b>
	The depreciation rates and methods used are disclosed in note 14.	<b>No</b>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	<b>No</b>
	They are valued at cost.	<b>N/A</b>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 16.	<b>No</b>
	They are valued at cost.	<b>N/A</b>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<b>Yes</b>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<b>Yes</b>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<b>Yes</b>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<b>Yes</b>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<b>Yes</b>



<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received	<b>Yes</b>
<b>Current asset investments</b>	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<b>N/A</b>
	They are valued at fair value except where they qualify as basic financial instruments	<b>N/A</b>

**Policies adopted additional to or different from those above**

## Note 3

## Analysis of income

		Current Financial Year				Previous Financial Year			
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Prior year funds
Analysis		£	£	£	£	£	£	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-	-	-	-
	Gift Aid	-	-	-	-	-	-	-	-
	Legacies	-	-	-	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-	-	-	-
	Other donations and legacies	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Charitable activities:	Bar Income	34,477	-	-	34,477	44,286	-	-	44,286
	Function Income	18,052	-	-	18,052	29,245	-	-	29,245
	Gaming Machines Income	-	-	-	-	716	-	-	716
	Maintenance Income	1,225	-	-	1,225	1,897	-	-	1,897
	Mess Subscriptions	62,817	-	-	62,817	50,921	-	-	50,921
	Presentation Income	347	-	-	347	311	-	-	311
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		116,918	-	-	116,918	127,376	-	-	127,376
Other trading activities:	Other trading activities	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Income from investments:	Interest income	506	-	-	506	433	-	-	433
	Dividend income	701	-	-	701	1,346	-	-	1,346
	Rental and leasing income	-	-	-	-	-	-	-	-
	Other investment income	-	-	-	-	-	-	-	-
Total		1,207	-	-	1,207	1,779	-	-	1,779
Separate material item of income:		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-	-
	Other - Other Income	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
TOTAL INCOME		118,125	-	-	118,125	129,155	-	-	129,155

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year	Last year
		£	£
Government grant 1	N/A	-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
Total		-	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		
---	--	--

**Note 5                      Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
<b>Total</b>	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	N/A	N/A

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	N/A	N/A
---	-----	-----

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	N/A	N/A
--	-----	-----

## Section D

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	Current Financial Year				Previous Financial Year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company - non-charitable trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs, maintenance	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities</b>								
Accounting Services	432	-	-	432	840	-	-	840
Accounting Support Services (not IE)	-	-	-	-	1,500	-	-	1,500
Bank Charges - Card Commission	729	-	-	729	818	-	-	818
Bar	32,618	-	-	32,618	34,879	-	-	34,879
Depreciation	12,982	-	-	12,982	750	-	-	750
Fines/Surcharges	30	-	-	30	-	-	-	-
Functions	52,445	-	-	52,445	76,897	-	-	76,897
Garden Maintenance	493	-	-	493	104	-	-	104
Grants made	1,750	-	-	1,750	2,650	-	-	2,650
Independent Examination	1,008	-	-	1,008	960	-	-	960
Insurance	263	-	-	263	225	-	-	225
Laundry	-	-	-	-	522	-	-	522
Maintenance	2,218	-	-	2,218	3,611	-	-	3,611
Major Refurbishment	65,072	-	-	65,072	7,040	-	-	7,040
Movement in Provision for Doubtful Debts	2,700	-	-	2,700	2,300	-	-	2,300
Performing Rights	1,257	-	-	1,257	1,137	-	-	1,137
Presentations	5,115	-	-	5,115	1,714	-	-	1,714
Professional Fees	300	-	-	300	-	-	-	-
Refreshments	6,442	-	-	6,442	3,631	-	-	3,631
Sundry	126	-	-	126	-	-	-	-
TV Licences and Subscriptions	1,930	-	-	1,930	1,879	-	-	1,879
<b>Total expenditure on charitable activities</b>	<b>187,910</b>	-	-	<b>187,910</b>	<b>141,457</b>	-	-	<b>141,457</b>
<b>Separate material item of expense</b>								
Extraordinary items	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total separate material item of expense</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Fixed Assets Disposal	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>187,910</b>	-	-	<b>187,910</b>	<b>141,457</b>	-	-	<b>141,457</b>

Other information:

<b>Section D</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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Analysis of expenditure on charitable activities

Activity or programme	Activity	This year				Last year			
		Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total prior year
		£	£	£	£	£	£	£	£
Activity 1		-	-	-	-	-	-	-	-
Activity 2		-	-	-	-	-	-	-	-
Activity 3		-	-	-	-	-	-	-	-
Activity 4		-	-	-	-	-	-	-	-
Activity 5		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-

Prior year expenditure on charitable activities can be analysed as follows:	
---	--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	During the financial year, the charity undertook a refurbishment of its bar facilities, this is shown with the £65,072 Major Refurbishment expenditure above. A contractor was engaged to carry out the work. The charity understands that some works carried out may have been capital in nature, however, these cost elements have not been identified within the invoicing of the project.
--	---

Unrestricted income funds	Restricted income funds	Endowment funds	Total this year	Total last year
-	-	-	-	-

**Note 7                    Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-



**Note 8                      Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
HMG-Public Accommodation	No	2,426	706	2,347	476	309	230
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
	No	-	-	-	-	-	-
<b>Total</b>		<b>2,426</b>	<b>706</b>	<b>2,347</b>	<b>476</b>	<b>309</b>	<b>230</b>

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 9

## Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Furthering Objectives £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation
						(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Note 10**                      **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £	Last year £
Independent examiner's fees	1,008	960
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	432	840

**Note 11** **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A
-----

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

True
------

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

This year	Last year

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

### 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

*No ex-gratia payments have been made*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	
Last year	

### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

*No Redundancies during the period*

Total amount of payment

	-
--	---

The nature of the payment (cash, asset etc.)

This year	
Last year	

The extent of redundancy funding at the balance sheet date

This year	
Last year	

Please state the accounting policy for any redundancy or termination payments

This year	
Last year	

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
Amount of contributions recognised in the SOFA as an expense	£0	£0
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A	N/A

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
--	-----

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	750	-	-	750
Station Families Day	500	-	-	500
Station Charities	500	-	-	500
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>1,750</b>	<b>-</b>	<b>-</b>	<b>1,750</b>

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

**No**

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>-</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>Total Grants Paid</b>		<b>-</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions £	Grants to individuals £	Support costs £	Total £
Junior Ranks' Activities	1,050	-	-	1,050
Station Charities	500	-	-	500
Station Childrens Christmas Party	500	-	-	500
Station Families Day	500	-	-	500
Station Sports	100	-	-	100
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>2,650</b>	<b>-</b>	<b>-</b>	<b>2,650</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
Total Grants Paid		-



**Note 14**                      **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Silverware, paintings and prints	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,170	-	37,625	47,795
Additions	-	-	-	-	-
Revaluations	-	14,515	-	-	14,515
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	24,685	-	37,625	62,310

**14.2 Depreciation and impairments**

<b>**Basis</b>		Straight Line		Straight Line
<b>** Rate</b>		0%		0%, 20%, 25%

At beginning of the year	-	-	-	15,169	15,169
Disposals	-	-	-	-	-
Depreciation	-	-	-	12,982	12,982
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	28,151	28,151

**14.3 Net book value**

Net book value at the beginning of the year	-	10,170	-	22,456	32,626
Net book value at the end of the year	-	24,685	-	9,474	34,159

#### 14.4 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

This year	N/A
Last year	N/A

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

	This year	Last year
<i>the effective date of the revaluation</i>	Jul-23	N/A
<i>the name of independent valuer, if applicable</i>	Edward Fraser Ltd.	N/A
<i>the methods applied and significant assumptions</i>	N/A	
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	Unknown	N/A

#### Details of the last revaluation

<i>the effective date of the revaluation</i>	Jul-23
<i>the name of independent valuer</i>	Edward Fraser Ltd.
<i>(i) the methods applied and significant assumptions</i>	<p><i>Based upon the valuer's opinion of the same for insurance purposes only.</i></p> <p><i>In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows:</i></p> <p><i>Silverware, painting and prints, and select furniture items are recorded at an insured valuation, which is subject to professional review every five years. It should be noted that due to the elapsed time, the original acquisition costs of most assets are not ascertainable. Consequently, it has not been possible to fully determine the amount of any related Revaluation reserve.</i></p> <p><i>Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.</i></p>
<i>(ii) the methods applied and significant assumptions</i>	

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

\* The "transfers" row is for movements between fixed asset categories.

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>			
<b>** Rate</b>			

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates*

N/A

*Policies for the recognition of any capital development*

N/A

**15.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

This year	Last year
N/A	N/A

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

\* The "transfers" row is for movements between fixed asset categories.

**Note 16**                      **Heritage assets**  
*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.	N/A
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	N/A

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>				
<b>** Rate</b>				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

## 16.5 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

N/A

## 16.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

**16.9 Five year summary of heritage assets transactions**

	2024	2023	2022	2021	2020
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Listed investments	Cash & cash equivalents	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	35,404	-	-	-	-	35,404
<b>Add:</b> additions to investments during period*		-	-	-	-	-
<b>Less:</b> disposals at carrying value		-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	649	-	-	-	-	649
Carrying (fair) value at end of year	36,053	-	-	-	-	36,053

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Listed investments	36,053	-
Cash & cash equivalents	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	36,053	-
Grand total (Fair value at year end+Cost less impairment)		36,053

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

N/A
N/A
N/A
N/A

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A

## 17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

This year	Last year
N/A	N/A

Value of any concessionary loans which have been committed but not taken up at the reporting date

N/A	N/A
-----	-----

Amounts payable within 1 year

N/A	N/A
-----	-----

Amounts payable after more than 1 year

N/A	N/A
-----	-----

Amounts receivable within 1 year

N/A	N/A
-----	-----

Amounts receivable after more than 1 year

N/A	N/A
-----	-----

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
N/A	N/A

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

N/A	N/A
-----	-----

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

N/A	N/A
-----	-----

**Note 18                      Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	5,833	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	(169)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	5,664	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	5,664	-	-	-
<b>Total previous year</b>	-	5,833	-	-	-

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

This year	Last year
£	£
N/A	N/A

## Note 19 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

### 19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
14,024	6,876
-	3,155
-	-
<b>Total 14,024</b>	<b>10,031</b>

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

### 19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
<b>Total -</b>	<b>-</b>

**Note 20**                      **Creditors and accruals**  
*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

		Amounts falling due within one year			
		This year £	Last year £	This year £	Last year £
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	63,121	-	-
Trade creditors		-	-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		20,394	19,156	-	-
Taxation and social security		11,711	5,202	-	-
Other creditors		-	-	-	-
<b>Total</b>		<b>32,105</b>	<b>87,479</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**  
*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

### Note 21 Provisions for liabilities and charges

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

#### 21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

#### 21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	N/A	N/A
- an indication of the uncertainties about the amount or timing of those outflows; and	N/A	N/A
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.	N/A	N/A

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).	N/A	N/A

	This year	Last year
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.	N/A	N/A

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	N/A	N/A
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.	N/A	N/A



## Note 23 Contingent liabilities and contingent assets

### 23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	14,751

Last Year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect £
Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.	14,751

### 23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect £
N/A	

### 23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	N/A	N/A
Where it is not practical to make one or more of these disclosures, please state this fact	N/A	N/A

**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank

Cash Floats

Other

This year	Last year
£	£
-	-
-	-
53,777	169,179
-	600
-	-
<b>Total</b> <b>53,777</b>	<b>169,779</b>

**Note 25      Fair value of assets and liabilities**

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	N/A	N/A
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	N/A	N/A

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
The nature of the event	N/A	N/A
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	N/A	N/A

**Section D**
**Notes to the accounts**
**Note 27 Charity funds**
**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	14,751	-	-	-	-	14,751
Unrestricted Funds	UR	General funds from day to day operations	151,443	118,125	(187,910)	-	15,164	96,821
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/A</b>	<b>N/A</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>166,194</b>	<b>118,125</b>	<b>(187,910)</b>	<b>-</b>	<b>15,164</b>	<b>111,572</b>

**Section D**
**Notes to the accounts**
**Note 27 Charity funds (cont)**
**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Contingent Liability	PE	Central Funding from RAF Command	14,751	-	-	-	-	14,751
Unrestricted Funds	UR	General funds from day to day operations	167,971	129,155	(141,457)	-	(4,226)	151,443
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/A</b>	<b>N/A</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>182,722</b>	<b>129,155</b>	<b>(141,457)</b>	<b>-</b>	<b>(4,226)</b>	<b>166,194</b>

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>None</i>	
Between endowment and restricted funds	<i>None</i>	
Between endowment and unrestricted funds	<i>None</i>	

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount
	<i>N/A</i>	

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ ex gratia	Other	TOTAL	TOTAL
		£	£	£	£	£	£
Wg Cdr Alice Tierney		-	-	-	-	-	-
						-	-
						-	-
						-	

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Nil



<b>Section D</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period	This Year Total	Last Year Total
N/A			£	£	£	£	£	£
N/A							-	-
N/A							-	-
N/A							-	-
N/A							-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

N/A

*For any related party, please provide details of any guarantees given or received.*

N/A

Section D	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
This Year		
Last Year		



Section A

Independent Examiner's Report

Report to the Managing  
Trustee of the:

RAF BENSON WARRANT OFFICERS' & SERGEANTS' MESS

On accounts for the year  
ended

31<sup>st</sup> March 2024

Charity no  
(if any)

1129703

Set out on pages

CC17a & Trustee's Annual Report (TAR)

I report to the Managing Trustee on my examination of the accounts of the above charity ("the Charity").

Responsibilities and  
basis of report

As the Charity's Managing Trustee, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow member of the Association of Charity Independent Examiners.~~

I have completed my examination. I confirm that no material matter has come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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 accounts to be reached.

Signed: *Original signed*

Date: 20.01.2025

Name: HOWARD NEIL SANDERSON

Relevant professional FCIE

qualification(s) or body  
(if any):

--

Address:

ACCOUNTANCY COMPLIANCE SOLUTIONS (UK) LIMITED
1 ENDCLIFFE AVENUE, SCUNTHORPE
NORTH LINCOLNSHIRE, DN17 2RB

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

**Direction 11 - Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.**

As part of his work, the Examiner reviewed the Charity's bar trading figures and supporting accounting records. The review identified some unusual trading patterns which were not forecasted within the Financial Plan and could not be fully explained. The bar trading is a fundamental part of the Charity's charitable activities.

END