

# WO'S & SGTS' MESS RAF LEEMING

England & Wales · Charity number 1132669

## Details

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**Other names** WO'S & SGTS' MESS

**Status** Registered

**Legal form** Other

**Registered** 2009-11-12

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

## Contact

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**Address** Royal Air Force  
Leeming  
Northallerton  
DL7 9NJ

**Phone** 03001594457

## Activities

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**Objects:** THE CHARITY'S OBJECT (THE OBJECT) IS THE PROMOTION OF MILITARY EFFICIENCY BY THE PROVISION AND SUPPORT OF MESS, SOCIAL, SPORTING AND OTHER FACILITIES FOR THE EFFICIENCY AND WELL-BEING OF SERVICEMEN AND SERVICEWOMEN. THE OBJECTS ALSO EXTEND TO MAKING GRANTS TO ANY ACTIVITY WHICH IN THE OPINION OF THE TRUSTEES IS IN FURTHERANCE OF THE OBJECTIVES OF THE CHARITY.

**Activities:** THE SERGEANTS' MESS IS TO FUND FROM AVAILABLE INVESTMENT INCOME, BAR PROFITS AND MEMBERS SUBSCRIPTIONS, EXPENDITURE ON THE CORE ITEMS OF FORMAL FUNCTIONS, SPORT AND SUPPORT TO CERTAIN CHARITIES. THESE INCLUDE NOTIONAL INCOME "SERVICES IN KIND", GRANTS, MESS IMPROVEMENTS, FUNCTIONS AND MAINTENANCE.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups

## Geography

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- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-05-31 | £115,203 | £109,959    | -      | -         |
| 2024-05-31 | £103,505 | £73,711     | -      | -         |
| 2023-05-31 | £68,891  | £120,253    | -      | -         |
| 2022-05-31 | £66,087  | £77,173     | -      | -         |
| 2021-05-31 | £57,164  | £25,485     | -      | -         |

## Trustees

| Name                  | Role | Appointed  |
|-----------------------|------|------------|
| GP CAPT JOHN A LAWSON |      | 2024-12-13 |

**WO'S & SGTS' MESS RAF LEEMING**

England & Wales - Charity number 1132669

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# Accounts

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| <b>Trustees' Annual Report for the Period</b> |                   |             |             |           |                 |            |
|---|-------------------|-------------|-------------|-----------|-----------------|------------|
| <b>From</b>                                   | Period start date |             |             | <b>To</b> | Period end date |            |
|   | <b>01</b>         | <b>June</b> | <b>2024</b> |           | <b>31</b>       | <b>May</b> |



Charity name **RAF Leeming  
Warrant Officers' and Sergeants' Mess**

Other names charity is known by **Warrant Officers' and Sergeants' Mess**

Registered charity number (if any) **1129707**

Charity's principal address

|  |
|--|
| <b>The Warrant Officers' and Sergeants' Mess</b> |
| <b>RAF Leeming</b>                               |
| <b>Northallerton</b>                             |
| <b>North Yorkshire</b>                           |
| <b>DL7 9NJ</b>                                   |
|  |

| <b>The Charity Trustees</b> |   |                   |                  |  |
|-----------------------------|---|-------------------|------------------|--|
|                             | <b>Name</b>                               | <b>Date from:</b> | <b>Date to:</b>  | <b>Name of person/body entitled to appoint trustee (if any)</b>  |
| 1                           | Paul Hamilton<br><i>Station Commander</i> | October<br>2023   | December<br>2024 | Appointment of Station Commanders is controlled by the Royal Air Force Manning organisation at Headquarters Air Command, Royal Air Force High Wycombe. |
| 2                           | John Lawson<br><i>Station Commander</i>   | December<br>2024  | <i>To Date</i>   |  |
| 3                           |   |                   |                  |  |

## Objectives and Activities

|  |   |   |
|--|---|---|
| 1  | <p><i>Summary of the purposes of the charity as set out in its governing document</i></p> | <p><i>SORP reference(s)<br/>Para 1.17</i></p> |
| <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> |   |   |
| <p><i>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</i></p>   |   | <p><i>SORP reference(s) Para 1.18</i></p>     |
| <p>With assistance issued from RAF Air Command HQ Service Funds staff, the Trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.</p>   |   |   |

| <b>Achievements and Performance</b> |  |  |
|-------------------------------------|--|--|
| 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)<br/>Para 1.20</i> |
|                                     | <p>During the 2024/2025 financial year, The Mess has hosted a number of successful functions that have had a demonstrably positive impact on personnel morale and cohesion. These events included a Summer Ball, several Dining-In Nights, and a Christmas Ball.</p> <p>Mess members also continue to contribute to various Station Funds through their monthly subscriptions. These contributions help support informal functions and activities across the station, fostering a sense of community and well-being among all personnel.</p> |  |
| <b>Financial Review</b>             |  |  |
| 1                                   | <i>Review of the charity's financial position at the end of the period</i>   | <i>SORP reference(s)<br/>Para 1.21</i> |
|                                     | <p>The Trustee considers that the charity remains a going concern, with sufficient reserves to meet all liabilities and obligations as they fall due.</p> <p>Looking ahead, the charity intends to continue supporting Mess functions and activities during the 2025/2026 financial year, funded through members' subscriptions, investment income, and bar profits.</p> <p>The financial outlook for 2025/2026 is positive, with plans maintain the number and scope of Mess functions and activities.</p>                                  |  |
| 2                                   | <i>Statement explaining the policy for holding reserves stating why they are held</i>  | <i>SORP reference(s)<br/>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)<br/>Para 1.22</i> |
|                                     | Reserves available at the year end £60,217 (PY £53,000), the equivalent to 7.4 months (PY 8.7 months) expense cover.   |  |
| 4                                   | <i>Reasons for holding zero reserves</i>   | <i>SORP reference(s)<br/>Para 1.22</i> |
|                                     | N/A  |  |
| 5                                   | <i>Details of fund materially in deficit</i>   | <i>SORP reference(s)<br/>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)<br/>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><br><i>Para 1.25</i> |
|   | Constitution.  |  |
| 2 | <i>How is the charity constituted?</i>   | <i>SORP reference(s)</i><br><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><br><i>Para 1.25</i> |
|   | <p>The Station Commander at <b>RAF Leeming Warrant Officers' and Sergeants' Mess</b> is appointed as ex-officio Trustee of all Service Funds at RAF Leeming</p> <p>Warrant Officers' and Sergeants' <b>Mess</b>. 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.</p> |  |

## Optional information - Structure, Governance and Management

|   |  |  |
|---|--|--|
| 1 | <i>Policies and procedures adopted for the induction and training of trustees</i>  | <i>SORP reference(s)</i><br><i>Para 1.51</i> |
|   | <p>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.</p>   |  |
| 2 | <i>The charity's organisational structure and any wider network with which the charity works</i>   | <i>SORP reference(s)</i><br><i>Para 1.51</i> |
|   | <p>The Trustee delegates the day-to-day management and administration of the Mess, including the authority to disburse 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 drawn from across the unit to ensure broad representation. All management decisions, acquisitions, and expenditures remain subject to the Trustee's approval.</p> <p>The budget for the forthcoming financial year is prepared by the Committee and submitted for approval by the members at a General Meeting. The Annual General Meeting ratifies the</p> |  |

|   |  |  |
|---|--|--|
|   | Annual Accounts of the Mess. Minutes are formally recorded for all Committee, Extraordinary, and General Meetings.   |  |
| 3 | <i>Relationship with any related parties</i>   | <i>SORP reference(s)</i><br><i>Para 1.51</i> |
|   | As Trustee of all Service Funds at RAF Leeming<br><br><b>Warrant Officers' and Sergeants' Mess</b> , 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)</i><br><i>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><br><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><br><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><br><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><br><i>Para N/A</i> |
|                                   | N/A   |   |
| 2                                 | <i>Other optional information</i>                         | <i>SORP reference(s)</i><br><i>Para N/A</i> |
|                                   | N/A   |   |

| <b>Declaration</b>  |   |
|---|---|
| <p><b>The trustees declare that they have approved the trustees' report above.</b></p> <p><b>Signed on behalf of the charity's trustees</b></p> |   |
| Signature   | <b><i>Original Signed</i></b>   |
| Name  | <b>Group Captain John Lawson</b>  |
| Position  | <b>The Managing Trustee<br/>RAF Leeming<br/>Warrant Officers' and Sergeants' Mess</b> |
| Date  | <b>24 Nov 2025</b>  |



**Section A**

**Independent Examiner's Report**

**Report to the Managing  
Trustee of:**

RAF Leeming Warrant Officers' & Sergeants' Mess

**On accounts for the year  
ended**

31<sup>st</sup> May 2025

**Charity no  
(if any)**

1132669

**Set out on pages**

CC17a & TAR

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

**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 in Section B 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 Charities 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:**

(Electronically signed)

**Date:**

25.11.2025

**Name:**

HOWARD NEIL SANDERSON

**Relevant professional**

FCIE

**qualification(s) or body  
(if any):**

|  |
|--|
|  |
|--|

**Address:**

|  |
|--|
| Accountancy Compliance Solutions (UK) Limited, 1 Endcliffe Avenue,<br>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.**

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|  |
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|  |                    |            |                    |
|--|--------------------|------------|--------------------|
| <b>RAF Leeming</b>                           |                    | Charity No | <b>1132669</b>     |
| <b>Warrant Officers' and Sergeants' Mess</b> |                    |            |                    |
| Annual accounts for the period               |                    |            |                    |
| Period start date                            | <b>01 Jun 2024</b> | To         | Period end date    |
|  |                    |            | <b>31 May 2025</b> |



## Section A Statement of Financial Activities

| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    | Prior Year funds |
|---|----------------|--------------------|-------------------------|-----------------|----------------|------------------|
|   |                | £                  | £                       | £               | £              | £                |
|   |                | F01                | F02                     | F03             | F04            | F05              |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |                |                  |
| <b>Income and endowments from:</b>  |                |                    |                         |                 |                |                  |
| Donations and legacies  | S01            | -                  | -                       | -               | -              | -                |
| Charitable activities   | S02            | 113,608            | -                       | -               | 113,608        | 102,343          |
| Other trading activities  | S03            | -                  | -                       | -               | -              | -                |
| Investments   | S04            | 1,595              | -                       | -               | 1,595          | 1,162            |
| Separate material item of income  | S05            | -                  | -                       | -               | -              | -                |
| Other   | S06            | -                  | -                       | -               | -              | -                |
| <b>Total</b>  | S07            | <b>115,203</b>     | <b>-</b>                | <b>-</b>        | <b>115,203</b> | <b>103,505</b>   |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |                |                  |
| <b>Expenditure on:</b>  |                |                    |                         |                 |                |                  |
| Raising funds   | S08            | -                  | -                       | -               | -              | -                |
| Charitable activities   | S09            | 109,959            | -                       | -               | 109,959        | 73,711           |
| Separate material item of expense   | S10            | -                  | -                       | -               | -              | -                |
| Other   | S11            | -                  | -                       | -               | -              | -                |
| <b>Total</b>  | S12            | <b>109,959</b>     | <b>-</b>                | <b>-</b>        | <b>109,959</b> | <b>73,711</b>    |
| <b>Net income/(expenditure) before investment gains/(losses)</b>            | S13            | <b>5,244</b>       | <b>-</b>                | <b>-</b>        | <b>5,244</b>   | <b>29,794</b>    |
| Net gains/(losses) on investments   | S14            | 157                | -                       | -               | 157            | 1,000            |
| <b>Net income/(expenditure)</b>   | S15            | <b>5,401</b>       | <b>-</b>                | <b>-</b>        | <b>5,401</b>   | <b>30,794</b>    |
| <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            | -                  | -                       | -               | -              | -                |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -              | -                |
| <b>Net movement in funds</b>  | S20            | <b>5,401</b>       | <b>-</b>                | <b>-</b>        | <b>5,401</b>   | <b>30,794</b>    |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |                |                  |
| Total funds brought forward   | S21            | 81,844             | -                       | 16,642          | 98,486         | 67,692           |
| <b>Total funds carried forward</b>  | S22            | <b>87,245</b>      | <b>-</b>                | <b>16,642</b>   | <b>103,887</b> | <b>98,486</b>    |

## Section B Balance Sheet

RAF Leeming  
Warrant Officers' and Sergeants' Mess  
at 31 May 2025

|   |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|   |             |                | £ F01              | £ F02                   | £ F03           | £ F04           | £ F05           |
| <b>Fixed assets</b>                                   |             |                |                    |                         |                 |                 |                 |
| Intangible assets                                     | (Note 15)   | B01            | -                  | -                       | -               | -               | -               |
| Tangible assets                                       | (Note 14)   | B02            | 27,528             | -                       | -               | 27,528          | 28,737          |
| Heritage assets                                       | (Note 16)   | B03            | -                  | -                       | -               | -               | -               |
| Investments   | (Note 17)   | B04            | 540                | -                       | 16,642          | 17,182          | 17,025          |
| <b>Total fixed assets</b>                             |             | B05            | <b>28,068</b>      | <b>-</b>                | <b>16,642</b>   | <b>44,710</b>   | <b>45,762</b>   |
| <b>Current assets</b>                                 |             |                |                    |                         |                 |                 |                 |
| Stock   | (Note 18)   | B06            | -                  | -                       | -               | -               | -               |
| Debtors   | (Note 19)   | B07            | 8,929              | -                       | -               | 8,929           | 10,954          |
| Investments   | (Note 17.4) | B08            | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand                              | (Note 24)   | B09            | 56,379             | -                       | -               | 56,379          | 47,326          |
| <b>Total current assets</b>                           |             | B10            | <b>65,308</b>      | <b>-</b>                | <b>-</b>        | <b>65,308</b>   | <b>58,280</b>   |
| <b>Creditors: amounts falling due within one year</b> |             |                |                    |                         |                 |                 |                 |
| Cash at bank and in hand                              | (Note 20)   | B11            | 6,131              | -                       | -               | 6,131           | 5,556           |
| <b>Total current liabilities</b>                      |             | B12            | <b>6,131</b>       | <b>-</b>                | <b>-</b>        | <b>6,131</b>    | <b>5,556</b>    |
| <b>Net current assets/(liabilities)</b>               |             | B12            | <b>59,177</b>      | <b>-</b>                | <b>-</b>        | <b>59,177</b>   | <b>52,724</b>   |
| <b>Total assets less current liabilities</b>          |             | B13            | <b>87,245</b>      | <b>-</b>                | <b>16,642</b>   | <b>103,887</b>  | <b>98,486</b>   |
| <b>Creditors: amounts falling due after one year</b>  |             |                |                    |                         |                 |                 |                 |
| Provisions for liabilities                            | (Note 20)   | B14            | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                |             | B15            | <b>87,245</b>      | <b>-</b>                | <b>16,642</b>   | <b>103,887</b>  | <b>98,486</b>   |
| <b>Funds of the Charity</b>                           |             |                |                    |                         |                 |                 |                 |
| Endowment funds                                       | (Note 27)   | B17            |                    |                         | 16,642          | 16,642          | 16,642          |
| Restricted income funds                               | (Note 27)   | B18            |                    | -                       |                 | -               | -               |
| Designated funds                                      |             | B19d           | -                  |                         |                 | -               | -               |
| Unrestricted funds                                    |             | B19            | 87,245             |                         |                 | 87,245          | 81,844          |
| Revaluation reserve                                   |             | B20            | -                  |                         |                 | -               | -               |
| <b>Total funds</b>                                    |             | B21            | <b>87,245</b>      | <b>-</b>                | <b>16,642</b>   | <b>103,887</b>  | <b>98,486</b>   |

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

|                                 |                    |
|---------------------------------|--------------------|
| Signature                       | Date of approval   |
| <b>Original Signed</b>          | <b>24 Nov 2025</b> |
| <b>Group Captain J A Lawson</b> |                    |

## Section C Statement of Cash Flows

RAF Leeming  
Warrant Officers' and Sergeants' Mess  
Year to 31 May 2025

|  |              |
|--|--------------|
| <b>Net movement in funds generated from operations</b> | <b>5,401</b> |
|--|--------------|

|                                 |       |
|---------------------------------|-------|
| Depreciation in the year        | 1,209 |
| Disposal of Fixed Assets        | -     |
| Revaluation of Fixed Assets     | -     |
| Movement in Stocks/Inventories  | -     |
| Movement in Debtors/Receivables | 2,025 |
| Movement in Creditors/Payables  | 575   |
|                                 | 575   |

|   |              |
|---|--------------|
| <b>Net movement in assets and liabilities</b> | <b>3,809</b> |
|---|--------------|

|   |              |
|---|--------------|
| <b>Net cash generated from operations</b> | <b>9,210</b> |
|---|--------------|

**Investing Activities**

|                            |       |
|----------------------------|-------|
| Investment in Fixed Assets | -     |
| Changes in Investments     | (157) |
|                            | (157) |

|                                       |              |
|---------------------------------------|--------------|
| <b>Total for Investing Activities</b> | <b>(157)</b> |
|---------------------------------------|--------------|

**Financing Activities**

|                    |   |
|--------------------|---|
| Repayment of Loans | - |
|                    | - |

|                                       |          |
|---------------------------------------|----------|
| <b>Total for Financing Activities</b> | <b>-</b> |
|---------------------------------------|----------|

|   |              |
|---|--------------|
| <b>Total movement in Cash at bank and in hand</b> | <b>9,053</b> |
|---|--------------|

|  |        |
|--|--------|
| Cash at bank and in hand (Note 24)             | 47,326 |
| Cash at bank and in hand (Note 20) (Overdraft) | -      |
|  | -      |

|                                       |                    |               |
|---------------------------------------|--------------------|---------------|
| <b>Cash at bank and in hand B/fwd</b> | <b>01 Jun 2024</b> | <b>47,326</b> |
|---------------------------------------|--------------------|---------------|

|  |        |
|--|--------|
| Cash at bank and in hand (Note 24)             | 56,379 |
| Cash at bank and in hand (Note 20) (Overdraft) | -      |
|  | -      |

|                                       |                    |               |
|---------------------------------------|--------------------|---------------|
| <b>Cash at bank and in hand C/Fwd</b> | <b>31 May 2025</b> | <b>56,379</b> |
|---------------------------------------|--------------------|---------------|

**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**

\* -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>(i) the nature of the change in accounting policy;</i></b>   | <b>N/A</b> |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | <b>N/A</b> |
| <b><i>(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.</i></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>(i) the nature of any changes;</i></b>  | <b>N/A</b> |
| <b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b> | <b>N/A</b> |
| <b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></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* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

**Please disclose:**

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

**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<br>£ | End of period<br>£ |
|------------------------------------|----------------------|--------------------|
| Fund balances as previously stated |                      |                    |
| <i>Adjustments:</i>                |                      |                    |

|                          |   |   |
|--------------------------|---|---|
| Fund balance as restated | - | - |
|--------------------------|---|---|

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

|   | End of period<br>£ |
|---|--------------------|
| Net income/(expenditure) as previously stated |                    |
| <i>Adjustments:</i>                           |                    |

|  |   |
|--|---|
| Previous period net income/(expenditure) as restated | - |
|--|---|

## 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>                             | <p>These are included in the Statement of Financial Activities</p> <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>                              | <p>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).</p> <p>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).</p>  | <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>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable</p> | <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.                                  | <b>N/A</b> |
|  | 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.                     | <b>N/A</b> |
| <b>Support costs</b>                                 | The charity has incurred expenditure on support costs.   | <b>Yes</b> |
| <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.  | <b>N/A</b> |
| <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   | <b>Yes</b> |
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | <b>N/A</b> |
|  | 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. | <b>Yes</b> |
| <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.                 | <b>N/A</b> |
| <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.                    | <b>Yes</b> |

## 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.                                   | <b>Yes</b> |
| <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.   | <b>Yes</b> |
|  | 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. | <b>N/A</b> |
| <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.                  | <b>N/A</b> |
| <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.   | <b>Yes</b> |

| Section D | Notes to the accounts | cont... |
|-----------|-----------------------|---------|
|-----------|-----------------------|---------|

|                                    |   |     |
|------------------------------------|---|-----|
| <b>Redundancy cost</b>             | The charity made no redundancy payments during the reporting period.  | N/A |
| <b>Deferred income</b>             | No material item of deferred income has been included in the accounts   | No  |
| <b>Creditors</b>                   | The charity has creditors which are measured at settlement amounts less any trade discounts   | Yes |
| <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   | N/A |
| <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. | Yes |

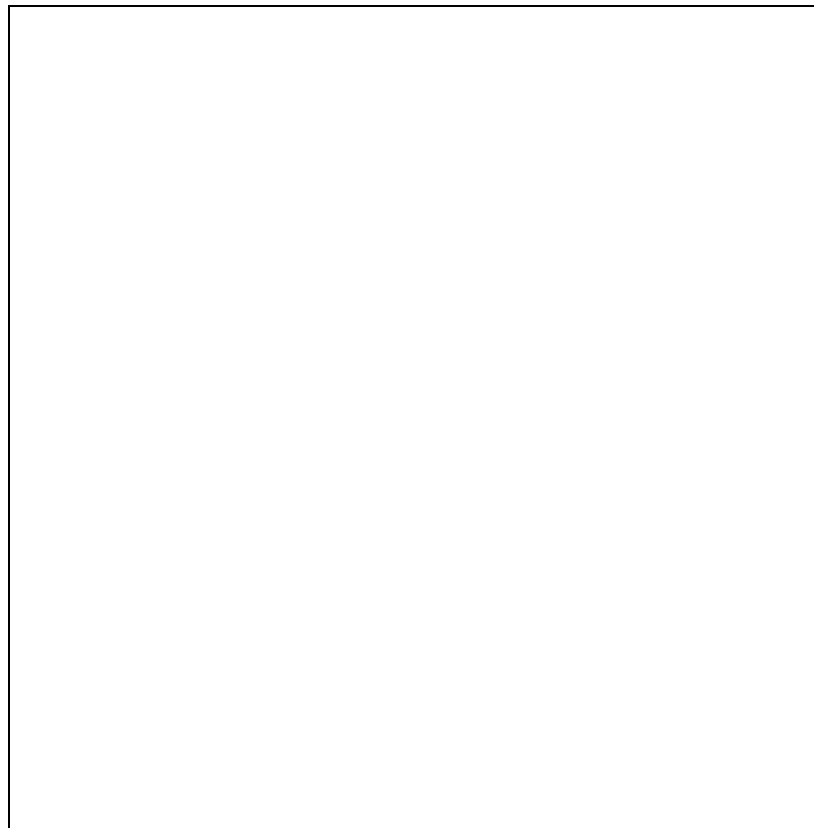
## 2.4 ASSETS

|   |   |     |
|---|---|-----|
| <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   | Yes |
|   | They are valued at cost.  | No  |
|   | The depreciation rates and methods used are disclosed in note 14.   | Yes |
| <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.   | N/A |
|   | They are valued at cost.  | N/A |
| <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 as disclosed in note 16.                           | N/A |
|   | They are valued at cost.  | N/A |
| <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. | Yes |
|   | 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   | N/A |
| <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.   | N/A |
|   | 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.   | N/A |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | N/A |

|                |   |            |
|----------------|---|------------|
| <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 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<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Prior year funds<br>£ |
| <b>Donations and legacies:</b>   |                         |                              |                      |                  |                         |                              |                      |                       |
| Analysis   |                         |                              |                      |                  |                         |                              |                      |                       |
| 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   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>              |
| <b>Charitable activities:</b>  |                         |                              |                      |                  |                         |                              |                      |                       |
| Accommodation Income   | 1,004                   | -                            | -                    | 1,004            | 1,441                   | -                            | -                    | 1,441                 |
| Bar Profit Income  | 5,143                   | -                            | -                    | 5,143            | 6,299                   | -                            | -                    | 6,299                 |
| Function Income  | 35,502                  | -                            | -                    | 35,502           | 33,058                  | -                            | -                    | 33,058                |
| Mess Subscriptions   | 71,721                  | -                            | -                    | 71,721           | 61,545                  | -                            | -                    | 61,545                |
| Presentation Income  | 238                     | -                            | -                    | 238              | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>113,608</b>          | <b>-</b>                     | <b>-</b>             | <b>113,608</b>   | <b>102,343</b>          | <b>-</b>                     | <b>-</b>             | <b>102,343</b>        |
| <b>Other trading activities:</b>   |                         |                              |                      |                  |                         |                              |                      |                       |
| Other trading activities   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>              |
| <b>Income from investments:</b>  |                         |                              |                      |                  |                         |                              |                      |                       |
| Interest income  | 1,595                   | -                            | -                    | 1,595            | 1,162                   | -                            | -                    | 1,162                 |
| Dividend income  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| Rental and leasing income  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| Other investment income  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>1,595</b>            | <b>-</b>                     | <b>-</b>             | <b>1,595</b>     | <b>1,162</b>            | <b>-</b>                     | <b>-</b>             | <b>1,162</b>          |
| <b>Separate material item of income:</b>                                   |                         |                              |                      |                  |                         |                              |                      |                       |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>              |
| <b>Other:</b>  |                         |                              |                      |                  |                         |                              |                      |                       |
| 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   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
| <b>Total</b>   | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>-</b>                     | <b>-</b>             | <b>-</b>              |
| <b>TOTAL INCOME</b>  | <b>115,203</b>          | <b>-</b>                     | <b>-</b>             | <b>115,203</b>   | <b>103,505</b>          | <b>-</b>                     | <b>-</b>             | <b>103,505</b>        |

Other information:

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<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| 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       |

## 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>                 |                        |                         |                 |                |                         |                         |                 |               |
| Incurring seeking donations                          | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
| Incurring seeking legacies                           | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
| Incurring 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                                  | 258                    | -                       | -               | 258            | 240                     | -                       | -               | 240           |
| Bar - Equipment Hire                                 | 1,577                  | -                       | -               | 1,577          | 2,324                   | -                       | -               | 2,324         |
| Depreciation   | 1,209                  | -                       | -               | 1,209          | 2,553                   | -                       | -               | 2,553         |
| Functions  | 84,861                 | -                       | -               | 84,861         | 51,337                  | -                       | -               | 51,337        |
| Garden Maintenance                                   | 791                    | -                       | -               | 791            | -                       | -                       | -               | -             |
| Grants made  | 4,888                  | -                       | -               | 4,888          | 3,550                   | -                       | -               | 3,550         |
| Independent Examination                              | 988                    | -                       | -               | 988            | 1,056                   | -                       | -               | 1,056         |
| Insurance  | 267                    | -                       | -               | 267            | 222                     | -                       | -               | 222           |
| Maintenance  | 1,117                  | -                       | -               | 1,117          | 999                     | -                       | -               | 999           |
| Movement in Provision for Doubtful Debts             | 3,000                  | -                       | -               | 3,000          | -                       | -                       | -               | -             |
| Performing Rights                                    | 1,616                  | -                       | -               | 1,616          | 1,668                   | -                       | -               | 1,668         |
| Presentations  | 125                    | -                       | -               | 125            | 392                     | -                       | -               | 392           |
| Refreshments   | 7,193                  | -                       | -               | 7,193          | 6,989                   | -                       | -               | 6,989         |
| TV Licences and Subscriptions                        | 1,819                  | -                       | -               | 1,819          | 1,731                   | -                       | -               | 1,731         |
| Wi-Fi / Internet                                     | 250                    | -                       | -               | 250            | 650                     | -                       | -               | 650           |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
|  | -                      | -                       | -               | -              | -                       | -                       | -               | -             |
| <b>Total expenditure on charitable activities</b>    | <b>109,959</b>         | -                       | -               | <b>109,959</b> | <b>73,711</b>           | -                       | -               | <b>73,711</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>109,959</b>         | -                       | -               | <b>109,959</b> | <b>73,711</b>           | -                       | -               | <b>73,711</b> |

Other information:

## 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) |  |
|--|--|

## Note 7 Extraordinary items

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

|                      | Description               | This year<br>£ | Last year<br>£ |
|----------------------|---------------------------|----------------|----------------|
| 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<br>£  | Last year<br>£ | This year<br>£  | Last year<br>£ | This year<br>£             | Last year<br>£ |
| Members' monies for distribution to other charities | Yes                       | 7,117           | 7,444          | 7,117           | 7,444          | -                          | -              |
|   | No                        | -               | -              | -               | -              | -                          | -              |
|   | No                        | -               | -              | -               | -              | -                          | -              |
|   | No                        | -               | -              | -               | -              | -                          | -              |
|   | No                        | -               | -              | -               | -              | -                          | -              |
|   | <b>Total</b>              | <b>7,117</b>    | <b>7,444</b>   | <b>7,117</b>    | <b>7,444</b>   | <b>-</b>                   | <b>-</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<br>£             | Last year<br>£ |
|                           | -                          | -              |
|                           | -                          | -              |
|                           | -                          | -              |
|                           | -                          | -              |
|                           | -                          | -              |
|                           | -                          | -              |
|                           | <b>Total</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<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 988            | 1,056          |
| 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 | 258            | 240            |

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Salaries and wages                          | -              | -              |
| Social security costs                       | -              | -              |
| Pension costs (defined contribution scheme) | -              | -              |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | <b>-</b>       | <b>-</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<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>-</b>            | <b>-</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<br>£ | Grants to individuals<br>£ | Support costs<br>£ | Total<br>£   |
|--------------------------|-----------------------------|----------------------------|--------------------|--------------|
| Station Amenities        | 1,000                       | -                          | -                  | 1,000        |
| Station Annual Reception | 138                         | -                          | -                  | 138          |
| Station Staff Fund       | 250                         | -                          | -                  | 250          |
| Station Welfare          | 3,500                       | -                          | -                  | 3,500        |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
| <b>Total</b>             | <b>4,888</b>                | <b>-</b>                   | <b>-</b>           | <b>4,888</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<br>£ | Grants to individuals<br>£ | Support costs<br>£ | Total<br>£   |
|--------------------------|-----------------------------|----------------------------|--------------------|--------------|
| Junior Ranks' Activities | 300                         | -                          | -                  | 300          |
| Station Staff Fund       | 250                         | -                          | -                  | 250          |
| Station Welfare          | 3,000                       | -                          | -                  | 3,000        |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
| <b>Total</b>             | <b>3,550</b>                | <b>-</b>                   | <b>-</b>           | <b>3,550</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 £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>Total Grants Paid</b>                                |         | -                             |

**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 | -                         | 24,585                           | -                                   | 36,331                           | <b>60,916</b> |
| Additions                    | -                         | -                                | -                                   | -                                | -             |
| Revaluations                 | -                         | -                                | -                                   | -                                | -             |
| Disposals                    | -                         | -                                | -                                   | -                                | -             |
| Transfers *                  | -                         | -                                | -                                   | -                                | -             |
| At end of the year           | -                         | <b>24,585</b>                    | -                                   | <b>36,331</b>                    | <b>60,916</b> |

**14.2 Depreciation and impairments**

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

|                          |   |   |   |               |               |
|--------------------------|---|---|---|---------------|---------------|
| At beginning of the year | - | - | - | 32,179        | <b>32,179</b> |
| Disposals                | - | - | - | -             | -             |
| Depreciation             | - | - | - | 1,209         | <b>1,209</b>  |
| Impairment               | - | - | - | -             | -             |
| Transfers*               | - | - | - | -             | -             |
| At end of the year       | - | - | - | <b>33,388</b> | <b>33,388</b> |

**14.3 Net book value**

|   |   |               |   |              |               |
|---|---|---------------|---|--------------|---------------|
| Net book value at the beginning of the year | - | <b>24,585</b> | - | <b>4,152</b> | <b>28,737</b> |
| Net book value at the end of the year       | - | <b>24,585</b> | - | <b>2,943</b> | <b>27,528</b> |

## 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>   | N/A       | N/A       |
| <i>the name of independent valuer, if applicable</i>   | N/A       | N/A       |
| <i>the methods applied and significant assumptions</i>   | N/A       | N/A       |
| <i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i> | N/A       | N/A       |

Details of the last revaluation

*the effective date of the revaluation*

May-2018

*the name of independent valuer*

Darwins of Northallerton

*(i) the methods applied and significant assumptions*

**Based upon the valuer's opinion of the same for insurance purposes only.**

**In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows:**

**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 determine the amount of any related Revaluation reserve.**

*(ii) the methods applied and significant assumptions*

**Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.**

## 14.6 Other disclosures

|  | This year | Last year |
|--|-----------|-----------|
| <i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>                              | N/A       | N/A       |
| <i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>   | N/A       | N/A       |
| <i>(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.</i> | 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**

|         |     |     |     |
|---------|-----|-----|-----|
| **Basis | N/A | N/A | N/A |
| ** Rate |     |     |     |

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

**15.3 Net book value**

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

**16.3 Depreciation and impairments**

|                |     |     |     |     |
|----------------|-----|-----|-----|-----|
| <b>**Basis</b> | N/A | N/A | N/A | N/A |
| <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 |
|---|-----------|-----------|
| the effective date of the revaluation           | N/A       | N/A       |
| the name of independent valuer, if applicable   | N/A       | N/A       |
| qualifications of independent valuer            | N/A       | N/A       |
| the methods applied and significant assumptions | N/A       | N/A       |
| any significant limitations on the valuation    | N/A       | N/A       |

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

|  | At valuation<br>Group A<br>£ | At cost<br>Group B<br>£ | Total<br>£ |
|--|------------------------------|-------------------------|------------|
| Carrying amount at the beginning of the period | -                            | -                       | -          |
| Additions                                      | -                            | -                       | -          |
| Disposals                                      | -                            | -                       | -          |
| Depreciation/impairment                        | -                            | -                       | -          |
| Revaluation                                    | -                            | -                       | -          |
| Carrying amount at the end of period           | -                            | -                       | -          |

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

|   | This year | Last year |
|---|-----------|-----------|
| (i) Explain the reason why heritage assets have not been recognised on the balance sheet.   | N/A       | N/A       |
| (ii) Describe the significance and nature of heritage assets.                               | N/A       | N/A       |
| (iii) Disclose information that is helpful in assessing the value of heritage assets.       | N/A       | N/A       |
| (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets. | N/A       | N/A       |

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

|                                    | 2025 | 2024 | 2023 | 2022 | 2021 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <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)

|  | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total  |
|--|-------------------------|--------------------|-----------------------|--------------------|-------|--------|
| Carrying (fair) value at beginning of period         | 17,025                  | -                  | -                     | -                  | -     | 17,025 |
| <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  | 157                     | -                  | -                     | -                  | -     | 157    |
| Carrying (fair) value at end of year                 | 17,182                  | -                  | -                     | -                  | -     | 17,182 |

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

N/A

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 |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash & cash equivalents                                   | 17,182                 | -                    |
| Listed investments  | -                      | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 17,182                 | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 17,182               |

**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 £ |
|--------------|-------------|-------------|
| N/A          | -           | -           |
|              | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <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 £ |
|--------------|-------------|-------------|
| N/A          | -           | -           |
|              | -           | -           |
|              | -           | -           |
| <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>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <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>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

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     |
|--------------|--------------|---------------|
|              | £            | £             |
|              | 8,604        | 10,954        |
|              | 325          | -             |
|              | -            | -             |
| <b>Total</b> | <b>8,929</b> | <b>10,954</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>  | <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 |                | Amounts falling due after one year |                |
|--|-------------------------------------|----------------|------------------------------------|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                     | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -                                  | -              |
| Bank loans and overdrafts  | -                                   | -              | -                                  | -              |
| Trade creditors  | -                                   | -              | -                                  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                  | -              |
| Accruals and deferred income   | 6,131                               | 5,556          | -                                  | -              |
| Taxation and social security   | -                                   | -              | -                                  | -              |
| Other creditors  | -                                   | -              | -                                  | -              |
| <b>Total</b>   | <b>6,131</b>                        | <b>5,556</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.

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

**Movement in deferred income account**

|  | This year<br>£ | Last year<br>£ |
|--|----------------|----------------|
| 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<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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 |
|---|-----------|-----------|
| <b>21.3</b> 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       |

|   |     |     |
|---|-----|-----|
| <b>21.4</b> 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 |
|--|-----------|-----------|
| <p><b>22.1</b> 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.</p> | N/A       | N/A       |
| <p><b>22.2</b> 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 conditions related to its pledge should be given here.</p>  | 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<br>£ |
|---|-----------------------------------|
|   |                                   |
|   |                                   |
|   |                                   |
|   |                                   |

Last Year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect<br>£ |
|---|-----------------------------------|
|   |                                   |
|   |                                   |
|   |                                   |
|   |                                   |

**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<br>£ |
|---------------------|-----------------------------------|
| N/A                 |                                   |
|                     |                                   |
|                     |                                   |
|                     |                                   |

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

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

|  | 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**

|  | <b>This year</b> | <b>Last year</b> |
|--|------------------|------------------|
|  | <b>£</b>         | <b>£</b>         |
| Short term cash investments (less than 3 months maturity date) | -                | -                |
| Short term deposits  | 2,729            | 2,729            |
| Cash at bank   | 53,650           | 44,597           |
| Cash Floats  | -                | -                |
| Other  | -                | -                |
| <b>Total</b>   | <b>56,379</b>    | <b>47,326</b>    |

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

|   | This year | Last year |
|---|-----------|-----------|
| <p><b>25.1</b> 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><b>25.2</b> 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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names          | Type PE, EE<br>R or UR * | Purpose and Restrictions                 | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------------|--------------------------|--|---|----------------|------------------|----------------|--------------------------|---|
| Permanent Endowment | PE                       | Central Funding from RAF Command         | 16,642                                      | -              | -                | -              | -                        | 16,642                                      |
| Unrestricted Funds  | UR                       | General funds from day to day operations | 81,844                                      | 115,203        | (109,959)        | -              | 157                      | 87,245                                      |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
|                     |                          |  | -   | -              | -                | -              | -                        | -   |
| <b>Other funds</b>  | <b>N/A</b>               | <b>N/A</b>                               | -   | -              | -                | -              | -                        | -   |
|                     |                          | <b>Total Funds</b>                       | <b>98,486</b>                               | <b>115,203</b> | <b>(109,959)</b> | <b>-</b>       | <b>157</b>               | <b>103,887</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 - expendible 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 £ |
|---------------------|-----------------------|--|---------------------------------|----------------|-----------------|-------------|--------------------|---------------------------------|
| Permanent Endowment | PE                    | Central Funding from RAF Command         | 16,642                          | -              | -               | -           | -                  | 16,642                          |
| Unrestricted Funds  | UR                    | General funds from day to day operations | 51,050                          | 103,505        | (73,711)        | -           | 1,000              | 81,844                          |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
|                     |                       |  | -                               | -              | -               | -           | -                  | -                               |
| <b>Other funds</b>  | <b>N/A</b>            | <b>N/A</b>                               | -                               | -              | -               | -           | -                  | -                               |
| <b>Total Funds</b>  |                       |  | <b>67,692</b>                   | <b>103,505</b> | <b>(73,711)</b> | <b>-</b>    | <b>1,000</b>       | <b>98,486</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 |                      |  |       |       | Last year |
|----------------------------|--|-------------------------------|----------------------|--|-------|-------|-----------|
|                            |  | This year                     |                      |  |       |       |           |
|                            |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ ex gratia | Other | TOTAL | TOTAL     |
|                            |  | £                             | £                    | £  | £     | £     | £         |
| Group Captain J A Lawson   |  | -                             | -                    | -  | -     | -     | -         |
| Group Captain P T Hamilton |  | -                             | -                    | -  | -     | -     | -         |
|                            |  |                               |                      |  |       | -     | -         |
|                            |  |                               |                      |  |       | -     | -         |

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

## 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                                  |                         |                                   |        |                       |                                       |   | -               | -               |

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

**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**

**WO'S & SGTS' MESS RAF LEEMING**

England & Wales - Charity number 1132669

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# Accounts

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| Trustees' Annual Report for the Period |    |                   |      |  |    |     |                 |  |
|--|----|-------------------|------|--|----|-----|-----------------|--|
| From                                   |    | Period start date |      |  | To |     | Period end date |  |
|  | 01 | June              | 2023 |  | 31 | May | 2024            |  |



Charity name

RAF Leeming  
Warrant Officers' and Sergeants' Mess

Other names charity is known by

Warrant Officers' and Sergeants' Mess

Registered charity number (if any)

1129707

Charity's principal address

The Warrant Officers' and Sergeants' Mess

RAF Leeming

Northallerton

North Yorkshire

DL7 9NJ

| The Charity Trustees |  |                  |                 |  |
|----------------------|--|------------------|-----------------|--|
|                      | Name   | Date from:       | Date to:        | Name of person/body entitled to appoint trustee (if any)                       |
| 1                    | Gareth Prendergast<br><i>Station Commander</i> | November<br>2021 | October<br>2023 | Appointment of Station Commanders is controlled by the Royal Air Force Manning |

|   |   |                  |                  |   |
|---|---|------------------|------------------|---|
| 2 | Paul Hamilton<br><i>Station Commander</i> | October<br>2023  | December<br>2024 | organisation at Headquarters<br>Air Command, Royal Air Force<br>High Wycombe. |
| 3 | John Lawson<br><i>Station Commander</i>   | December<br>2024 | <i>To Date</i>   |   |

## Objectives and Activities

|  |   |   |
|--|---|---|
| 1  | <p><i>Summary of the purposes of the charity as set out in its governing document</i></p> | <p><i>SORP<br/>reference(s)<br/>Para 1.17</i></p> |
| <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> |   |   |
| <p><i>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</i></p>   |   | <p><i>SORP<br/>reference(s) Para<br/>1.18</i></p> |
| <p>With assistance issued from RAF Air Command HQ Service Funds staff, the Trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.</p>   |   |   |

| <b>Achievements and Performance</b> |  |  |
|-------------------------------------|--|--|
| 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)<br/>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> |  |
| <b>Financial Review</b>             |  |  |
| 1                                   | <i>Review of the charity's financial position at the end of the period</i>   | <i>SORP reference(s)<br/>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 Financial Plan for 2024-2025 is positive with the hope of a further increase in Mess functions/activities.</p>           |  |
| 2                                   | <i>Statement explaining the policy for holding reserves stating why they are held</i>  | <i>SORP reference(s)<br/>Para 1.22</i> |
|                                     | <p>The charity aims to hold reserves to cover its anticipated costs for at least three months.</p>   |  |
| 3                                   | <i>Value of reserves held</i>  | <i>SORP reference(s)<br/>Para 1.22</i> |
|                                     | <p>Reserves available at the year end £53,000 (PY £14,500), the equivalent to 8.7 months (PY 1.4 months) expense cover.</p>  |  |
| 4                                   | <i>Reasons for holding zero reserves</i>   | <i>SORP reference(s)<br/>Para 1.22</i> |
|                                     | <p>N/A</p>   |  |
| 5                                   | <i>Details of fund materially in deficit</i>   | <i>SORP reference(s)<br/>Para 1.24</i> |
|                                     | <p>N/A</p>   |  |
| 6                                   | <i>Explanation of any uncertainties about the charity continuing as a going concern</i>  | <i>SORP reference(s)<br/>Para 1.23</i> |
|                                     | <p>N/A</p>   |  |
|                                     |  |  |
|                                     |  |  |

## Structure, Governance and Management

Description of charity's trusts:

|   |   |  |
|---|---|--|
| 1 | <i>Type of governing document</i>   | <i>SORP reference(s)</i><br><i>Para 1.25</i> |
|   | Constitution.   |  |
| 2 | <i>How is the charity constituted?</i>  | <i>SORP reference(s)</i><br><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><br><i>Para 1.25</i> |
|   | The Station Commander at RAF Leeming is appointed as ex-officio Trustee of all Service Funds at RAF Leeming . 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. |  |

## Optional information - Structure, Governance and Management

|   |  |  |
|---|--|--|
| 1 | <i>Policies and procedures adopted for the induction and training of trustees</i>  | <i>SORP reference(s)</i><br><i>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)</i><br><i>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 expenditures are subject to the Trustee's 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)<br/>Para 1.51</i> |
|   | As Trustee of all Service Funds at RAF Leeming , 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)<br/>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)<br/>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)<br/>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)<br/>Para N/A</i> |
|   | N/A   |                                       |

## Exemptions from disclosure

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

## Declaration

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

Signed on behalf of the charity's trustees

|           |  |
|-----------|--|
| Signature | JALawson                                       |
| Name      | <b>Group Captain John Lawson</b>               |
| Position  | <b>The Managing Trustee</b><br><br>RAF Leeming |
| Date      | <b>19 Mar 2025</b>                             |



|  |                    |            |                    |
|--|--------------------|------------|--------------------|
| <b>RAF Leeming</b>                           |                    | Charity No | <b>1132669</b>     |
| <b>Warrant Officers' and Sergeants' Mess</b> |                    |            |                    |
| Annual accounts for the period               |                    |            |                    |
| Period start date                            | <b>01 Jun 2023</b> | To         | Period end date    |
|  |                    |            | <b>31 May 2024</b> |



## Section A Statement of Financial Activities

| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds    | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|----------------|------------------|
|   |                | £                  | £                       | £               | £              | £                |
|   |                | F01                | F02                     | F03             | F04            | F05              |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |                |                  |
| <b>Income and endowments from:</b>  |                |                    |                         |                 |                |                  |
| Donations and legacies  | S01            | -                  | -                       | -               | -              | 66               |
| Charitable activities   | S02            | 102,343            | -                       | -               | 102,343        | 68,292           |
| Other trading activities  | S03            | -                  | -                       | -               | -              | -                |
| Investments   | S04            | 1,162              | -                       | -               | 1,162          | 533              |
| Separate material item of income  | S05            | -                  | -                       | -               | -              | -                |
| Other   | S06            | -                  | -                       | -               | -              | -                |
| <b>Total</b>  | S07            | <b>103,505</b>     | <b>-</b>                | <b>-</b>        | <b>103,505</b> | <b>68,891</b>    |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |                |                  |
| <b>Expenditure on:</b>  |                |                    |                         |                 |                |                  |
| Raising funds   | S08            | -                  | -                       | -               | -              | -                |
| Charitable activities   | S09            | 73,711             | -                       | -               | 73,711         | 120,253          |
| Separate material item of expense   | S10            | -                  | -                       | -               | -              | -                |
| Other   | S11            | -                  | -                       | -               | -              | -                |
| <b>Total</b>  | S12            | <b>73,711</b>      | <b>-</b>                | <b>-</b>        | <b>73,711</b>  | <b>120,253</b>   |
| <b>Net income/(expenditure) before investment gains/(losses)</b>            | S13            | <b>29,794</b>      | <b>-</b>                | <b>-</b>        | <b>29,794</b>  | <b>(51,362)</b>  |
| Net gains/(losses) on investments   | S14            | 1,000              | -                       | -               | 1,000          | (180)            |
| <b>Net income/(expenditure)</b>   | S15            | <b>30,794</b>      | <b>-</b>                | <b>-</b>        | <b>30,794</b>  | <b>(51,542)</b>  |
| <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            | -                  | -                       | -               | -              | -                |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -              | -                |
| <b>Net movement in funds</b>  | S20            | <b>30,794</b>      | <b>-</b>                | <b>-</b>        | <b>30,794</b>  | <b>(51,542)</b>  |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |                |                  |
| Total funds brought forward   | S21            | 51,050             | -                       | 16,642          | 67,692         | 119,234          |
| <b>Total funds carried forward</b>  | S22            | <b>81,844</b>      | <b>-</b>                | <b>16,642</b>   | <b>98,486</b>  | <b>67,692</b>    |

## Section B

## Balance Sheet

RAF Leeming  
Warrant Officers' and Sergeants' Mess  
at 31 May 2024

Guidance Notes

### Fixed assets

|                                 | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---------------------------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Intangible assets (Note 15) B01 | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets (Note 14) B02   | 28,737                         | -                                   | -                           | 28,737                      | 31,290                      |
| Heritage assets (Note 16) B03   | -                              | -                                   | -                           | -                           | -                           |
| Investments (Note 17) B04       | 383                            | -                                   | 16,642                      | 17,025                      | 16,025                      |
| <b>Total fixed assets</b> B05   | <b>29,120</b>                  | <b>-</b>                            | <b>16,642</b>               | <b>45,762</b>               | <b>47,315</b>               |

### Current assets

|  |               |          |          |               |               |
|--|---------------|----------|----------|---------------|---------------|
| Stock (Note 18) B06                    | -             | -        | -        | -             | -             |
| Debtors (Note 19) B07                  | 10,954        | -        | -        | 10,954        | 7,620         |
| Investments (Note 17.4) B08            | -             | -        | -        | -             | -             |
| Cash at bank and in hand (Note 24) B09 | 47,326        | -        | -        | 47,326        | 21,355        |
| <b>Total current assets</b> B10        | <b>58,280</b> | <b>-</b> | <b>-</b> | <b>58,280</b> | <b>28,975</b> |

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

|   |              |          |          |              |              |
|---|--------------|----------|----------|--------------|--------------|
| Cash at bank and in hand (Note 20) B09x | -            | -        | -        | -            | -            |
| <b>Total current liabilities</b> B12    | <b>5,556</b> | <b>-</b> | <b>-</b> | <b>5,556</b> | <b>8,598</b> |

### Net current assets/(liabilities)

|  |               |          |               |               |               |
|--|---------------|----------|---------------|---------------|---------------|
| B12  | 52,724        | -        | -             | 52,724        | 20,377        |
| <b>Total assets less current liabilities</b> B13 | <b>81,844</b> | <b>-</b> | <b>16,642</b> | <b>98,486</b> | <b>67,692</b> |

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

|                                |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|
| Provisions for liabilities B15 | - | - | - | - | - |
|--------------------------------|---|---|---|---|---|

### Total net assets or liabilities

|     |        |   |        |        |        |
|-----|--------|---|--------|--------|--------|
| B16 | 81,844 | - | 16,642 | 98,486 | 67,692 |
|-----|--------|---|--------|--------|--------|

### Funds of the Charity

|                                       |               |          |               |               |               |
|---------------------------------------|---------------|----------|---------------|---------------|---------------|
| Endowment funds (Note 27) B17         |               |          | 16,642        | 16,642        | 16,642        |
| Restricted income funds (Note 27) B18 |               | -        |               | -             | -             |
| Designated funds B19d                 | 5,280         |          |               | 5,280         | 5,280         |
| Unrestricted funds B19                | 76,564        |          |               | 76,564        | 45,770        |
| Revaluation reserve B20               | -             |          |               | -             | -             |
| <b>Total funds</b> B21                | <b>81,844</b> | <b>-</b> | <b>16,642</b> | <b>98,486</b> | <b>67,692</b> |

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

|                                  |                             |
|----------------------------------|-----------------------------|
| Signature                        | Date of approval dd/mm/yyyy |
|                                  |                             |
| <b>Group Captain John Lawson</b> |                             |

## Section C Statement of Cash Flows

RAF Leeming  
Warrant Officers' and Sergeants' Mess  
Year to 31 May 2024

|  |                    |                             |
|--|--------------------|-----------------------------|
| <b>Net movement in funds generated from operations</b> |                    | <b>30,794</b>               |
| Depreciation in the year                               | 2,553              |                             |
| Disposal of Fixed Assets                               | -                  |                             |
| Revaluation of Fixed Assets                            | -                  |                             |
| Movement in Stocks/Inventories                         | -                  |                             |
| Movement in Debtors/Receivables                        | (3,334)            |                             |
| Movement in Creditors/Payables                         | (3,042)            |                             |
|  |                    | <u>                    </u> |
| <b>Net movement in assets and liabilities</b>          |                    | <b>(3,823)</b>              |
| <b>Net cash generated from operations</b>              |                    | <b>26,971</b>               |
| <b>Investing Activities</b>                            |                    |                             |
| Investment in Fixed Assets                             | -                  |                             |
| Changes in Investments                                 | (1,000)            |                             |
|  |                    | <u>                    </u> |
| <b>Total for Investing Activities</b>                  |                    | <b>(1,000)</b>              |
| <b>Financing Activities</b>                            |                    |                             |
| Repayment of Loans                                     | -                  |                             |
|  |                    | <u>                    </u> |
| <b>Total for Financing Activities</b>                  |                    | <b>-</b>                    |
| <b>Total movement in Cash at bank and in hand</b>      |                    | <b>25,971</b>               |
| <b>Cash at bank and in hand B/fwd</b>                  | <b>01 Jun 2023</b> | <b>21,355</b>               |
| <b>Cash at bank and in hand C/Fwd</b>                  | <b>31 May 2024</b> | <b>47,326</b>               |

**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 |
|-----|

\* -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>(i) the nature of the change in accounting policy;</i></b>   | <b>N/A</b> |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | <b>N/A</b> |
| <b><i>(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.</i></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>(i) the nature of any changes;</i></b>  | <b>N/A</b> |
| <b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b> | <b>N/A</b> |
| <b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></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:**

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

**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<br>£ | End of period<br>£ |
|------------------------------------|----------------------|--------------------|
| Fund balances as previously stated |                      |                    |
| <i>Adjustments:</i>                |                      |                    |

|                          |   |   |
|--------------------------|---|---|
| Fund balance as restated | - | - |
|--------------------------|---|---|

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

|   | End of period<br>£ |
|---|--------------------|
| Net income/(expenditure) as previously stated |                    |
| <i>Adjustments:</i>                           |                    |

|  |   |
|--|---|
| Previous period net income/(expenditure) as restated | - |
|--|---|

## 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>                             | <p>These are included in the Statement of Financial Activities</p> <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>                              | <p>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).</p> <p>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).</p>  | <b>Yes</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>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable</p> | <p><b>N/A</b></p> <p><b>N/A</b></p> <p><b>N/A</b></p> <p><b>N/A</b></p> <p><b>N/A</b></p> <p><b>N/A</b></p> |

|  |  |     |
|--|--|-----|
| <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 |

| Section C | Notes to the accounts | cont... |
|-----------|-----------------------|---------|
|-----------|-----------------------|---------|

|                                    |   |            |
|------------------------------------|---|------------|
| <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 as 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

|                                   | Analysis   | Current Financial Year  |                              |                      |                  | Previous Financial Year |                              |                      |                       |
|-----------------------------------|--|-------------------------|------------------------------|----------------------|------------------|-------------------------|------------------------------|----------------------|-----------------------|
|                                   |  | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total funds<br>£ | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Prior year funds<br>£ |
| Donations and legacies:           | Donations and gifts  | -                       | -                            | -                    | -                | 66                      | -                            | -                    | 66                    |
|                                   | 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   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | -                       | -                            | -                    | -                | 66                      | -                            | -                    | 66                    |
| Charitable activities:            | Bar Profit Income  | 6,299                   | -                            | -                    | 6,299            | 1,747                   | -                            | -                    | 1,747                 |
|                                   | Function Income  | 33,058                  | -                            | -                    | 33,058           | 8,345                   | -                            | -                    | 8,345                 |
|                                   | Maintenance Income   | 1,441                   | -                            | -                    | 1,441            | -                       | -                            | -                    | -                     |
|                                   | Mess Subscriptions   | 61,545                  | -                            | -                    | 61,545           | 58,200                  | -                            | -                    | 58,200                |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | <b>102,343</b>          | -                            | -                    | <b>102,343</b>   | <b>68,292</b>           | -                            | -                    | <b>68,292</b>         |
| Other trading activities:         | Other trading activities   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | -                       | -                            | -                    | -                | -                       | -                            | -                    |                       |
| Income from investments:          | Interest income  | 1,162                   | -                            | -                    | 1,162            | -                       | -                            | -                    | -                     |
|                                   | Dividend income  | -                       | -                            | -                    | -                | 533                     | -                            | -                    | 533                   |
|                                   | Rental and leasing income  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | Other investment income  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | <b>1,162</b>            | -                            | -                    | <b>1,162</b>     | <b>533</b>              | -                            | -                    | <b>533</b>            |
| Separate material item of income: |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   |  | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | -                       | -                            | -                    | -                | -                       | -                            | -                    |                       |
| 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   | -                       | -                            | -                    | -                | -                       | -                            | -                    | -                     |
|                                   | <b>Total</b>   | -                       | -                            | -                    | -                | -                       | -                            | -                    |                       |
| <b>TOTAL INCOME</b>               |  | <b>103,505</b>          | -                            | -                    | <b>103,505</b>   | <b>68,891</b>           | -                            | -                    | <b>68,891</b>         |

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<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| 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       |



## 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) | <u>Expense Breakdown:</u> The expenses incurred by the charity are outlined in greater detail above, with most previously classified under maintenance. |
|--|---|

**Note 7            Extraordinary items**

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

|                      | Description                      | This year<br>£ | Last year<br>£ |
|----------------------|----------------------------------|----------------|----------------|
| Extraordinary item 1 |                                  | -              | -              |
| Extraordinary item 2 |                                  | -              | -              |
| Extraordinary item 3 |                                  | -              | -              |
| Extraordinary item 4 |                                  | -              | -              |
|                      | <b>Total extraordinary items</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.

Costs have been apportioned on a basis designed to reflect the use of the resource.

**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<br>£ | Last year<br>£ |
|--|----------------|----------------|
| Independent examiner's fees  | 1,056          | 2,800          |
| 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 | 240            | -              |

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| Salaries and wages                          | -              | -              |
| Social security costs                       | -              | -              |
| Pension costs (defined contribution scheme) | -              | -              |
| Other employee benefits                     | -              | -              |
| <b>Total staff costs</b>                    | <b>-</b>       | <b>-</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<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>-</b>            | <b>-</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<br>£ | Grants to individuals<br>£ | Support costs<br>£ | Total<br>£   |
|--------------------------|-----------------------------|----------------------------|--------------------|--------------|
| Junior Ranks' Activities | 300                         | -                          | -                  | 300          |
| Station Staff Fund       | 250                         | -                          | -                  | 250          |
| Station Welfare          | 3,000                       | -                          | -                  | 3,000        |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
|                          | -                           | -                          | -                  | -            |
| <b>Total</b>             | <b>3,550</b>                | <b>-</b>                   | <b>-</b>           | <b>3,550</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<br>£ | Grants to individuals<br>£ | Support costs<br>£ | Total<br>£   |
|----------------------|-----------------------------|----------------------------|--------------------|--------------|
| Station Families Day | 4,500                       | -                          | -                  | 4,500        |
|                      |                             | -                          | -                  | -            |
|                      |                             | -                          | -                  | -            |
|                      |                             | -                          | -                  | -            |
|                      |                             | -                          | -                  | -            |
|                      | -                           | -                          | -                  | -            |
|                      | -                           | -                          | -                  | -            |
|                      | -                           | -                          | -                  | -            |
|                      | -                           | -                          | -                  | -            |
|                      | -                           | -                          | -                  | -            |
| <b>Total</b>         | <b>4,500</b>                | <b>-</b>                   | <b>-</b>           | <b>4,500</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 £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>Total Grants Paid</b>                                |         | -                             |

**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 | Paintings, silverware, selected furniture & similar | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total  |
|------------------------------|---------------------------|---|-------------------------------------|----------------------------------|--------|
|                              | £                         | £   | £                                   | £                                | £      |
| At the beginning of the year | -                         | 24,585  | -                                   | 36,331                           | 60,916 |
| Additions                    | -                         | -   | -                                   | -                                | -      |
| Revaluations                 | -                         | -   | -                                   | -                                | -      |
| Disposals                    | -                         | -   | -                                   | -                                | -      |
| Transfers *                  | -                         | -   | -                                   | -                                | -      |
| At end of the year           | -                         | 24,585  | -                                   | 36,331                           | 60,916 |

**14.2 Depreciation and impairments**

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

|                          |   |   |   |        |        |
|--------------------------|---|---|---|--------|--------|
| At beginning of the year | - | - | - | 29,626 | 29,626 |
| Disposals                | - | - | - | -      | -      |
| Depreciation             | - | - | - | 2,553  | 2,553  |
| Impairment               | - | - | - | -      | -      |
| Transfers*               | - | - | - | -      | -      |
| At end of the year       | - | - | - | 32,179 | 32,179 |

**14.3 Net book value**

|   |   |        |   |       |        |
|---|---|--------|---|-------|--------|
| Net book value at the beginning of the year | - | 24,585 | - | 6,705 | 31,290 |
| Net book value at the end of the year       | - | 24,585 | - | 4,152 | 28,737 |

## 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>   | N/A       | N/A       |
| <i>the name of independent valuer, if applicable</i>   | N/A       | N/A       |
| <i>the methods applied and significant assumptions</i>   | N/A       | N/A       |
| <i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i> | N/A       | N/A       |

Details of the last revaluation

*the effective date of the revaluation*

May-18

*the name of independent valuer*

Darwins of Northallerton

*(i) the methods applied and significant assumptions*

*Based upon the valuer's opinion of the same for insurance purposes only.*

*(ii) the methods applied and significant assumptions*

*In adherence to the guidelines for RAF service charities, the value of fixed assets outlined in the organisation's financial statements are as follows:*

*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 determine the amount of any related Revaluation reserve.*

*Additionally, other tangible assets are depicted at historical cost less accumulated depreciation in accordance with relevant accounting standards.*

## 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**

|         |  |  |  |
|---------|--|--|--|
| **Basis |  |  |  |
| ** Rate |  |  |  |

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

**15.3 Net book value**

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

**16.3 Depreciation and impairments**

|         |  |  |  |  |
|---------|--|--|--|--|
| **Basis |  |  |  |  |
| ** Rate |  |  |  |  |

|                          |   |   |   |   |   |
|--------------------------|---|---|---|---|---|
| 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 |
|--|-----------|-----------|
| <i>the effective date of the revaluation</i>           | N/A       | N/A       |
| <i>the name of independent valuer, if applicable</i>   | N/A       | N/A       |
| <i>qualifications of independent valuer</i>            | N/A       | N/A       |
| <i>the methods applied and significant assumptions</i> | N/A       | N/A       |
| <i>any significant limitations on the valuation</i>    | 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<br>Group A<br>£ | At cost Group<br>B<br>£ | Total<br>£ |
|--|------------------------------|-------------------------|------------|
| Carrying amount at the beginning of the period | -                            | -                       | -          |
| Additions                                      | -                            | -                       | -          |
| Disposals                                      | -                            | -                       | -          |
| Depreciation/impairment                        | -                            | -                       | -          |
| Revaluation                                    | -                            | -                       | -          |
| Carrying amount at the end of period           | -                            | -                       | -          |

**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 |
|--|-----------|-----------|
| <b>(i) Explain the reason why heritage assets have not been recognised on the balance sheet.</b>   | N/A       | N/A       |
| <b>(ii) Describe the significance and nature of heritage assets.</b>                               | N/A       | N/A       |
| <b>(iii) Disclose information that is helpful in assessing the value of heritage assets.</b>       | N/A       | N/A       |
| <b>(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.</b> | 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         | 16,025             | -                       | -                     | -                  | -     | 16,025 |
| <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  | 1,000              | -                       | -                     | -                  | -     | 1,000  |
| Carrying (fair) value at end of year                 | 17,025             | -                       | -                     | -                  | -     | 17,025 |

\*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  | 17,025                 | -                    |
| Cash & cash equivalents                                   | -                      | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 17,025                 | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 17,025               |

**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>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <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>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

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    |
|--------------|---------------|--------------|
|              | £             | £            |
|              | 10,954        | 7,620        |
|              | -             | -            |
|              | -             | -            |
| <b>Total</b> | <b>10,954</b> | <b>7,620</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>  | <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  | -                                   | -            | -         | -         |
| Trade creditors  | -                                   | -            | -         | -         |
| Payments received on account for contracts or performance-related grants | -                                   | -            | -         | -         |
| Accruals and deferred income   | 5,556                               | 8,598        | -         | -         |
| Taxation and social security   | -                                   | -            | -         | -         |
| Other creditors  | -                                   | -            | -         | -         |
| <b>Total</b>   | <b>5,556</b>                        | <b>8,598</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<br>£ | Last year<br>£ |
|--|----------------|----------------|
| 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<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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 |
|---|-----------|-----------|
| <b>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).</b> | N/A       | N/A       |

|   | This year | Last year |
|---|-----------|-----------|
| <b>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.</b> | N/A       | N/A       |

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

|   | This year | Last year |
|---|-----------|-----------|
| <b>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.</b> | N/A       | N/A       |
| <b>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 conditions related to its pledge should be given here.</b>  | 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<br>£ |
|---|-----------------------------------|
| Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.             | 16,642                            |
|   |                                   |
|   |                                   |
|   |                                   |

Last Year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect<br>£ |
|---|-----------------------------------|
| Permanent Endowment (CL) to the RAF Central Fund: to return original working capital if unit ever closes.             | 16,642                            |
|   |                                   |
|   |                                   |
|   |                                   |

**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<br>£ |
|---------------------|-----------------------------------|
| 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**

|  | <b>This year</b> | <b>Last year</b> |
|--|------------------|------------------|
|  | <b>£</b>         | <b>£</b>         |
| Short term cash investments (less than 3 months maturity date) | -                | -                |
| Short term deposits  | 2,729            | 2,729            |
| Cash at bank   | 44,597           | 18,626           |
| Cash Floats  | -                | -                |
| Other  | -                | -                |
| <b>Total</b>   | <b>47,326</b>    | <b>21,355</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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names           | Type PE, EE<br>R or UR * | Purpose and Restrictions                 | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|----------------------|--------------------------|--|---|----------------|------------------|----------------|--------------------------|---|
| Contingent Liability | PE                       | Central Funding from RAF Command         | 16,642                                      | -              | -                | -              | -                        | 16,642                                      |
| Unrestricted Funds   | UR                       | General funds from day to day operations | 51,050                                      | 103,505        | (73,711)         | -              | 1,000                    | 81,844                                      |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
|                      |                          |  | -   | -              | -                | -              | -                        | -   |
| <b>Other funds</b>   | <b>N/A</b>               | <b>N/A</b>                               | -   | -              | -                | -              | -                        | -   |
|                      |                          | <b>Total Funds</b>                       | <b>67,692</b>                               | <b>103,505</b> | <b>(73,711)</b>  | <b>-</b>       | <b>1,000</b>             | <b>98,486</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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names           | Type PE, EE<br>R or UR * | Purpose and Restrictions                 | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|----------------------|--------------------------|--|---|---------------|------------------|----------------|--------------------------|---|
| Contingent Liability | PE                       | Central Funding from RAF Command         | 16,642                                      | -             | -                | -              | -                        | 16,642                                      |
| Unrestricted Funds   | UR                       | General funds from day to day operations | 102,592                                     | 68,891        | (120,253)        | -              | (180)                    | 51,050                                      |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
|                      |                          |  | -   | -             | -                | -              | -                        | -   |
| <b>Other funds</b>   | <b>N/A</b>               | <b>N/A</b>                               | -   | -             | -                | -              | -                        | -   |
|                      |                          | <b>Total Funds</b>                       | <b>119,234</b>                              | <b>68,891</b> | <b>(120,253)</b> | <b>-</b>       | <b>(180)</b>             | <b>67,692</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 |                      |  |       |       | Last year |
|-----------------------------|--|-------------------------------|----------------------|--|-------|-------|-----------|
|                             |  | This year                     |                      |  |       |       |           |
|                             |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ ex gratia | Other | TOTAL | TOTAL     |
| £                           | £  | £                             | £                    | £  | £     | £     |           |
| Group Captain John Lawson   |  | -                             | -                    | -  | -     | -     | -         |
| Group Captain Paul Hamilton |  | -                             | -                    | -  | -     | -     | -         |
|                             |  |                               |                      |  |       | -     | -         |
|                             |  |                               |                      |  |       | -     | -         |

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

## 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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|-----------------|-----------------|
|                                      |                         |                                   | £      | £                     | £                                     | £   | £               | £               |
| Group Captain John Lawson            |                         |                                   | -      | -                     | -                                     | -   | -               | -               |
| Group Captain Paul Hamilton          |                         |                                   | -      | -                     | -                                     | -   | -               | -               |
|                                      |                         |                                   |        |                       |                                       |   | -               | -               |
|                                      |                         |                                   |        |                       |                                       |   | -               | -               |

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

**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:**

RAF Leeming Warrant Officers' & Sergeants' Mess

**On accounts for the year  
ended**

31<sup>st</sup> May 2024

**Charity no  
(if any)**

1132669

**Set out on pages**

CC17a & TAR

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

**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 in Section B 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 Charities 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:** 19.03.2025

**Name:** HOWARD NEIL SANDERSON

**Relevant professional  
qualification(s) or body**

FCIE

(if any):

**Address:**

**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.**

**WO'S & SGTS' MESS RAF LEEMING**

England & Wales - Charity number 1132669

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# Accounts

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**Trustees' Annual Report for the period**

**From** 1 Jun 22 **To** 31 May 23

**Charity name:** **WOs' & SGTS' MESS RAF LEEMING**

**Charity registration number:** **1132669**

**Objectives and Activities**

|   | SORP reference |   |
|---|----------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17      | <p>The object of Royal Air Force Leeming WO's and Sgts' Mess is:<br/>'The promotion of military efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and wellbeing of Service Personnel'.<br/>This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community. Internal subsidy of mess activities and grant-making are the Royal Air Force Leeming WO's and Sgts' Mess principal means of delivering this charitable assistance.<br/>The Royal Air Force Leeming WO's and Sgts' Mess has three aims set by the Trustee:</p> <ol style="list-style-type: none"><li>1. Encourage esprit de corps by enabling serving Mess members to mix together in both formal dining situations and informal social activities so as to help keep service traditions alive and encourage the wellbeing 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 Leeming community.</li></ol> |

|   |                           |  |
|---|---------------------------|--|
| <p>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.</p> | <p>Para 1.17 and 1.19</p> | <p>This Fund derives public benefit as it assists in providing Royal Air Force personnel with the necessary skills to carry out the Royal Air Force contribution to the defence of the United Kingdom and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins esprit de corps and team working. Service Funds help to encourage personnel to develop the character, spirit and attitude to face challenges and danger associated with military service. As a result, the Fund derives a 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. The operating brief of the WOs' and Sgts' Mess is to fund, from available investment income, bar profits and member's subscriptions, expenditure on the core items of formal functions, sport, and administrative costs.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.</p>  | <p>Para 1.18</p>          | <p>The above statement has been agreed by Royal Air Force Air Command HQ Service Funds staff and the Charity Commission. With assistance available from Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.</p>   |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                                | SORP reference   |  |
|--------------------------------|------------------|--|
| <p>Policy on grant making.</p> | <p>Para 1.38</p> | <p>All grants contained within the financial plan are presented to the Mess membership on an individual basis at an Extraordinary General Meeting to obtain their approval or rejection.</p> <p>Additional requests for grants or assistance outside of the scope of the financial plan are discussed by the Committee during their monthly meetings. Requests for assistance are considered by the Committee on the merits of each case. Activities requesting support are asked to provide financial details of any fund held by them.</p> |

|   |           |   |
|---|-----------|---|
|   |           | After consideration, the appropriate decision is made by the Committee. Either they agree to allocate the funds or to present the case to the Mess members for voting in their approval. All decisions made by the Committee are done so in accordance with their Power of Expenditure which is personally issued by the Trustee. |
| Policy on social investment including program related investment. | Para 1.38 | N/A   |
| Contribution made by volunteers.                                  | Para 1.38 | None  |
| Other   |           | N/A   |

### Achievements and Performance

|   | SORP reference |  |
|---|----------------|--|
| 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. | Para 1.20      | <p>The RAF Leeming WOs' and Sgts' Mess typically holds 6 formal functions. The functions include Battle of Britain formal dinner, a Burns Night, Summer Ball and Christmas Draw, for the benefit of Mess members.</p> <p>The Mess would typically vote annually to give grants to events held on the Unit which benefit the wider service community. This year the Sgts' Mess provided a grant of £250 for the Vulnerable Elderly Christmas Meal/Hampers. £250 to support the Junior Ranks with a Christmas Party. £4,500 to support the station Families Day and £500 to support the Annual Reception held by the station.</p> <p>As part of the Annual Financial Planning process the Committee would typically seek the agreement of the membership in setting the level of subscriptions in the relevant membership categories. These subscriptions help to subsidise the formal functions, meet operating and maintenance costs as well as enabling the Mess to fund its grant giving activities. The daily subscriptions was held at 58p per day.</p> <p>The Sgts' Mess bar is run by contractor Aramark and any profit is paid to the mess.</p> |

|  |  |  |
|--|--|--|
|  |  | The Financial Plan from FY19/20 put in place a Gross Percentage Profit for both the Bar and Bar Sundries to enable enough funds to be generated to fulfil its subsidy and grant commitments. As no vote took place the GPP for the Bar stayed at 20% and Bar Sundries at 5% for FY22/23. |
|--|--|--|

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |   |
|---|-----------|---|
| Achievements against objectives set.                          | Para 1.41 | The Financial Plan details the year's proposed expenditure and gives recommendations on how income required to meet this expenditure can be generated. All proposals for the commitment of expenditure, generation of income, including Gross Percentage Profit and Mess Charges are subject to ratification by the voting membership. The Mess must break even in its profit and loss activities. Consequently, the Sgts' Mess Committee aims to: <ol style="list-style-type: none"> <li>1. Provide an achievable budget that allows financial commitment to be met.</li> <li>2. State any other specific plans for the Mess.</li> </ol> |
| Performance of fundraising activities against objectives set. | Para 1.41 | Sgts' Mess Bill Subscription actual income year to date is £58,200.<br><br>Bar Income Sales actual income year to date is £1,747an increase from FY21/22 of £873. The bar has been functioning without COVID rules which has allowed for a larger profit, but the usage is still lower than pre pandemic.   |
| Investment performance against objectives.                    | Para 1.41 | Investments generated income of £533 during the year compared to £477 in the previous financial year but suffered a drop in value of £180 over the same period.   |

### Financial Review

|  |           |   |
|--|-----------|---|
| Review of the charity's financial position at the end of the period. | Para 1.21 | The Mess registered a net deficit of £51,362 for the financial year to 31 May 2023<br><br>The market value of the fixed asset investments at 31 May 2023 was £16,025. This compares to a value of £16,204 at 31 May 2022. |
|--|-----------|---|

|   |           |  |
|---|-----------|--|
|   |           | <p>The current asset against current liability total is £20,377.</p> <p>£16,642 is the value of the Permanent Endowment Fund which represents the loan provided to RAF Leeming Sergeants' Mess from Air Cmd at its inception and the minimum that the Mess must always plan to meet.</p>                       |
| Statement explaining the policy for holding reserves stating why they are held.   | Para 1.22 | The Royal Air Force Leeming WOs' and Sgts' Mess need a low level of reserves due to its role as a grant making charity and having few operational or staff commitments.  |
| Amount of reserves held.  | Para 1.22 | <p>The cash and bank balance at the end of May 2023 was £21,355.</p> <p>The Sgts' Mess have established a policy whereby unrestricted funds should be maintained at a value of at least £20,000 to ensure operations could be financed for approximately 6 months in the event of short term funding gaps.</p> |
| Reasons for holding zero reserves.  | Para 1.22 | N/A  |
| Details of fund materially in deficit.  | Para 1.24 | N/A  |
| Explanation of any uncertainties about the charity continuing as a going concern. | Para 1.23 | None   |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|  |           |   |
|--|-----------|---|
| The charity's principal sources of funds (including any fundraising).            | Para 1.47 | Principal income is generated by a daily Subscription rate levied to Mess members, operating a Bar Trading activity, and investment interest. Additionally, monies are occasionally pooled with contributions from the Royal Air Force Leeming Officers' Mess where joint projects are conducted. |
| Investment policy and objectives including any social investment policy adopted. | Para 1.46 | The Trustee ensures adequate Funds are invested, as a minimum, which meet the same value as the Permanent Endowment Fund. Investments are reviewed and valued on an annual basis.   |

|  |           |  |
|--|-----------|--|
| A description of the principal risks facing the charity. | Para 1.46 | The Trustee continues a programme of work to identify procedures in order to mitigate risk and to minimise potential impact should risk materialise. A Service Funds Internal Audit Board is convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity. |
| Other  |           | N/A  |

### Structure, Governance and Management

|  |           |   |
|--|-----------|---|
| Description of charity's trusts:   |           |   |
| Type of governing document (trust deed, royal charter, etc.)   | Para 1.25 | The WOs' and Sgts' Mess, a Service Fund, is governed by a Constitution.   |
| How is the charity constituted? (e.g. incorporated association, CIO)   | Para 1.25 | Service Funds are Unincorporated Associations   |
| 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. | Para 1.25 | The Station Commander at Royal Air Force Leeming is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Leeming. Appointment of Station Commanders is controlled by Royal Air Force Personnel Manning organisation, currently based at Headquarters Air Command Royal Air Force High Wycombe. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |   |
|---|-----------|---|
| Policies and procedures adopted for the induction and training of trustees. | Para 1.51 | Trustees are offered informal training as part of an induction at Headquarters Air Command by Service Funds Policy. Trustees are given a brief on takeover of their command explaining their roles and responsibilities. They are issued with a brief and a CC3. Trustees are recommended to attend a Trustee Training Day. |
| The charity's organisational structure and any wider                        | Para 1.51 | The Trustee delegates the day to day management and control of the WOs' a Sgts' Mess, together with the authority for   |

|  |   |
|--|---|
| <p>network with which the charity works.</p> | <p>the disbursement of grants to a Management Committee chaired by the Chairman of the Mess Committee (CMC). The CMC is appointed by the Trustee. Members of the committee are appointed from each of the functional areas or sections of the unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees approval by signature in the minute book.</p> <p>All committee appointments are ratified at an Extraordinary General Meeting. Current appointments are;</p> <p>Chairman Mess Committee<br/> Deputy Chairman<br/> Treasurer<br/> Deputy Treasurer<br/> Mess Secretary<br/> Deputy Secretary<br/> Bar Member<br/> Deputy Bar Member<br/> Entertainments Chair<br/> Deputy Entertainment Chair<br/> Property Member<br/> Deputy Property Member<br/> Messing Member<br/> Gardens Member<br/> Deputy Gardens Member<br/> Publicity Member<br/> Deputy Publicity Member<br/> Audio Visual Equipment Member<br/> Deputy Audio Visual Equipment Member<br/> House Improvements Member<br/> Deputy House Improvements Member</p> <p>In addition, OC Accounts and the Mess Manager may attend committee meetings in an advisory capacity.</p> <p>Committee meetings take place each month. The budget for the following financial year is set in Apr/May by the Committee ready for approval by the Mess Members at an Extraordinary General Meeting. An Entertainments financial plan is provided which details a breakdown of each subsidy allocated to an event and is ratified by the members. Other financial items which are separately ratified by the members at the EGM include all Subscription Charges, Gross Profit Percentages and Power of Expenditure for the Committee. All grants are presented and approved on individual basis. All the above are included in the main body of the financial plan which is the final item, in its</p> |
|--|---|

|  |           |  |
|--|-----------|--|
|  |           | <p>entirety, to be accepted and ratified by the Mess members.</p> <p>The Annual General Meeting ratifies the previous years' Annual Audited Statement of Financial Activities &amp; Balance Sheet of the Mess. The AGM may also include any other financial matters requiring members vote.</p> <p>Minutes are taken at each Committee and General Meeting and placed in a bound minute book and are circulated to reach the Trustee within 10 working days of the meeting for his approval signature.</p> |
| Relationship with any related parties. | Para 1.51 | <p>As Trustee of all Service Funds at Royal Air Force Leeming, the Station Commander also has responsibility for one other separately registered Service Fund charity; namely the Royal Air Force Leeming Officers' Mess. He is also Trustee for the Royal Air Force Leeming Junior Ranks Welfare Fund and a number of other sport/society/welfare funds termed 'Banked Administration Funds'. All of which are excepted charities under Statutory Instrument 1056/65.</p>                                 |
| Other                                  |           | None   |

**Reference and Administrative details**

|                             |  |
|-----------------------------|--|
| Charity name                | WOs' & SGTS' MESS RAF LEEMING  |
| Other name the charity uses | Sgts' Mess   |
| Registered charity number   | 1132670  |
| Charity's principal address | Service Funds<br>Station HQ<br>Royal Air Force<br>Leeming<br>Northallerton<br>North Yorkshire<br>DL7 9NJ |
|                             |  |

**Names of the charity trustees who manage the charity**

|    | Trustee name       | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any)  |
|----|--------------------|-------------------|-----------------------------------|--|
| 1  | Gareth Prendergast | Station Commander | 24 Nov 21 – 20 Sept 23            | Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods). |
| 2  | Paul Hamilton      | Station Commander | 20 Sept 23 – Present              | Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods). |
| 3  |                    |                   |                                   |  |
| 4  |                    |                   |                                   |  |
| 5  |                    |                   |                                   |  |
| 6  |                    |                   |                                   |  |
| 7  |                    |                   |                                   |  |
| 8  |                    |                   |                                   |  |
| 9  |                    |                   |                                   |  |
| 10 |                    |                   |                                   |  |
| 11 |                    |                   |                                   |  |
| 12 |                    |                   |                                   |  |
| 13 |                    |                   |                                   |  |
| 14 |                    |                   |                                   |  |
| 15 |                    |                   |                                   |  |
| 16 |                    |                   |                                   |  |

**Corporate trustees – names of the directors at the date the report was approved**

|                      |  |  |
|----------------------|--|--|
| <b>Director name</b> |  |  |
| <b>N/A</b>           |  |  |
|                      |  |  |
|                      |  |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
| N/A          |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

**Funds held as custodian trustees on behalf of others**

|   |     |
|---|-----|
| Description of the assets held in this capacity   | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         | N/A |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

**Name of chief executive or names of senior staff members (Optional information)**

|  |
|--|
|  |
|--|

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

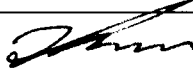
**Other optional information**

|  |
|--|
|  |
|--|

**Declarations**

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

Signed on behalf of the charity's trustees

|                                     |   |  |
|-------------------------------------|---|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Paul Hamilton   |  |
| Position (eg Secretary, Chair, etc) | Trustee   |  |

Date 

|           |
|-----------|
| 15 NOV 23 |
|-----------|

## **WO's & Sgts' Mess RAF Leeming**

### **Statement of trustees' responsibilities**

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **WO's & Sgts' Mess RAF Leeming**

### **Independent examiner's report to the Trustee on the unaudited financial statements**

## **WO's & Sgts' Mess RAF Leeming**

I report on the accounts of the Charity for the year ended 31 May 2023 set out on pages 14 to 54

### **Respective responsibilities of trustee and examiner**

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

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



**B Cross ACA**

**Independent Examiner**

The Barker Partnership

Chartered accountants

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

20/11/23



|                                       |                  |                        |                                     |
|---------------------------------------|------------------|------------------------|-------------------------------------|
| Sergeants' Mess RAF Leeming           |                  | Charity No<br>(if any) | 1132669                             |
| <b>Annual accounts for the period</b> |                  |                        |                                     |
| Period start date                     | <b>01-Jun-22</b> | To                     | Period end date<br><b>31-May-23</b> |


## Section A Statement of financial activities

| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds     | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-----------------|------------------|
|   |                | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05         |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |                 |                  |
| <b>Income and endowments from:</b>  |                |                    |                         |                 |                 |                  |
| Donations and legacies  | S01            | 66                 | -                       | -               | 66              | 4,025            |
| Charitable activities   | S02            | 59,947             | -                       | -               | 59,947          | 58,765           |
| Other trading activities  | S03            | 8,345              | -                       | -               | 8,345           | 2,820            |
| Investments   | S04            | 533                | -                       | -               | 533             | 477              |
| Separate material item of income  | S05            | -                  | -                       | -               | -               | -                |
| Other   | S06            | -                  | -                       | -               | -               | -                |
| <b>Total</b>  | S07            | <b>68,891</b>      | <b>-</b>                | <b>-</b>        | <b>68,891</b>   | <b>66,087</b>    |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |                 |                  |
| <b>Expenditure on:</b>  |                |                    |                         |                 |                 |                  |
| Raising funds   | S08            | -                  | -                       | -               | -               | 1,391            |
| Charitable activities   | S09            | 111,455            | -                       | -               | 111,455         | 67,668           |
| Separate material item of expense   | S10            | 6,245              | -                       | -               | 6,245           | 5,561            |
| Other   | S11            | 2,553              | -                       | -               | 2,553           | 2,553            |
| <b>Total</b>  | S12            | <b>120,253</b>     | <b>-</b>                | <b>-</b>        | <b>120,253</b>  | <b>77,173</b>    |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          | S13            | <b>(51,362)</b>    | <b>-</b>                | <b>-</b>        | <b>(51,362)</b> | <b>(11,086)</b>  |
| Net gains/(losses) on investments   | S14            | (180)              | -                       | -               | (180)           | (478)            |
| <b>Net income/(expenditure)</b>   | S15            | <b>(51,542)</b>    | <b>-</b>                | <b>-</b>        | <b>(51,542)</b> | <b>(11,564)</b>  |
| <b>Extraordinary items</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            | -                  | -                       | -               | -               | -                |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -               | -                |
| <b>Net movement in funds</b>  | S20            | <b>(51,542)</b>    | <b>-</b>                | <b>-</b>        | <b>(51,542)</b> | <b>(11,564)</b>  |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |                 |                  |
| Total funds brought forward   | S21            | 103,192            | -                       | 16,642          | 119,834         | 131,398          |
| <b>Total funds carried forward</b>  | S22            | <b>51,650</b>      | <b>-</b>                | <b>16,642</b>   | <b>68,292</b>   | <b>119,834</b>   |

## Section B Balance sheet

|   |             | Guidance Notes | Unrestricted<br>funds<br>£<br>F01 | Restricted<br>income<br>funds<br>£<br>F02 | Endowment<br>funds<br>£<br>F03 | Total this<br>year<br>£<br>F04 | Total last<br>year<br>£<br>F05 |
|---|-------------|----------------|-----------------------------------|---|--------------------------------|--------------------------------|--------------------------------|
| <b>Fixed assets</b>                                   |             |                |                                   |   |                                |                                |                                |
| Intangible assets                                     | (Note 15)   | B01            | -                                 | -   | -                              | -                              | -                              |
| Tangible assets                                       | (Note 14)   | B02            | 31,890                            | -   | -                              | 31,890                         | 34,443                         |
| Heritage assets                                       | (Note 16)   | B03            | -                                 | -   | -                              | -                              | -                              |
| Investments   | (Note 17)   | B04            | -                                 | -   | 16,025                         | 16,025                         | 16,204                         |
| <b>Total fixed assets</b>                             |             | B05            | 31,890                            | -   | 16,025                         | 47,915                         | 50,647                         |
| <b>Current assets</b>                                 |             |                |                                   |   |                                |                                |                                |
| Stocks  | (Note 18)   | B06            | -                                 | -   | -                              | -                              | -                              |
| Debtors   | (Note 19)   | B07            | 7,620                             | -   | -                              | 7,620                          | 288                            |
| Investments   | (Note 17.4) | B08            | -                                 | -   | -                              | -                              | -                              |
| Cash at bank and in hand                              | (Note 24)   | B09            | 20,738                            | -   | 617                            | 21,355                         | 87,625                         |
| <b>Total current assets</b>                           |             | B10            | 28,358                            | -   | 617                            | 28,975                         | 87,913                         |
| <b>Creditors: amounts falling due within one year</b> |             |                |                                   |   |                                |                                |                                |
|   | (Note 20)   | B11            | 8,598                             | -   | -                              | 8,598                          | 18,726                         |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 19,760                            | -   | 617                            | 20,377                         | 69,187                         |
| <b>Total assets less current liabilities</b>          |             | B13            | 51,650                            | -   | 16,642                         | 68,292                         | 119,834                        |
| <b>Creditors: amounts falling due after one year</b>  |             |                |                                   |   |                                |                                |                                |
|   | (Note 20)   | B14            | -                                 | -   | -                              | -                              | -                              |
| <b>Provisions for liabilities</b>                     |             | B15            | -                                 | -   | -                              | -                              | -                              |
| <b>Total net assets or liabilities</b>                |             | B16            | 51,650                            | -   | 16,642                         | 68,292                         | 119,834                        |
| <b>Funds of the Charity</b>                           |             |                |                                   |   |                                |                                |                                |
| Endowment funds                                       | (Note 27)   | B17            | -                                 |   | 16,642                         | 16,642                         | 16,642                         |
| Restricted income funds                               | (Note 27)   | B18            |                                   | -   |                                | -                              | -                              |
| Unrestricted funds                                    |             | B19            | 46,370                            |   | -                              | 46,370                         | 97,912                         |
| Designated funds                                      |             |                | 5,280                             |   |                                | 5,280                          | 5,280                          |
| Revaluation reserve                                   |             | B20            |                                   |   |                                | -                              |                                |
| <b>Total funds</b>                                    |             | B21            | 51,650                            | -   | 16,642                         | 68,292                         | 119,834                        |

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

| Signature   | Print Name  | Date of approval<br>dd/mm/yyyy |
|---|-------------|--------------------------------|
|  | PT HAMILTON | 15 Nov 23                      |
|   |             |                                |

## 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 accounts have been prepared in accordance with:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -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;

***Not applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

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.

***Not applicable***

## 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* | ✓ | * -Tick as appropriate |
| No*  |   |                        |

***Please disclose:***

|  |   |
|--|---|
| <b><i>(i) the nature of the change in accounting policy;</i></b>   | There have been no changes in accounting policy |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | Not applicable                                  |
| <b><i>(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.</i></b> | Not applicable                                  |

**Section C****Notes to the accounts****1.4 Changes to accounting estimates**

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

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

**Please disclose:**

|   |                |
|---|----------------|
| <b><i>(i) the nature of any changes;</i></b>  | Not applicable |
| <b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b> | Not applicable |
| <b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>                          | Not applicable |

**1.5 Material prior year errors**

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

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

**Please disclose:**

|   |                |
|---|----------------|
| <b><i>(i) the nature of the prior period error;</i></b>   | Not applicable |
| <b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b> | Not applicable |
| <b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>                 | Not applicable |



## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|--|---|--|-----|----|-----|-------------------------------------|-------------------------------------|-------------------------------------|
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Offsetting</b>  | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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).</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Legacies</b>  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |     |                                     |                                     |                                     |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input checked="" type="checkbox"/>   | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |     |                                     |                                     |                                     |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |     |                                     |                                     |                                     |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Donated services and facilities</b>                   | <p>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.</p> <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |     |                                     |                                     |                                     |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input checked="" type="checkbox"/>   | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input type="checkbox"/>                                 | <input type="checkbox"/>  | <input checked="" type="checkbox"/>  |     |    |     |                                     |                                     |                                     |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | Yes | No | N/a | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Yes  | No  | N/a  |     |    |     |                                     |                                     |                                     |
| <input checked="" type="checkbox"/>                      | <input type="checkbox"/>  | <input type="checkbox"/>   |     |    |     |                                     |                                     |                                     |

**Section C** **Notes to the accounts** **(cont)**

|   |  |                                     |                          |                                     |
|---|--|-------------------------------------|--------------------------|-------------------------------------|
| <b>Income from membership subscriptions</b> | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes                                 | No                       | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|   | 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                                 | No                       | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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 FRS102 SORP) and are included as an item of other income in the SoFA.                  | Yes                                 | No                       | N/a                                 |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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                                 | No                       | N/a                                 |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

**2.3 EXPENDITURE AND 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                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|  | 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                                 | No                       | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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.                  | Yes                                 | No                       | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <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                                 | No                       | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <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  | Yes                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes                                 | No                       | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

**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 at least   | £500                     |                                     |                                     |
|   | They are valued at cost.  | Yes                      | No                                  | N/a                                 |
|   |   | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|   | The depreciation rates and methods used are disclosed in note 9.2.  | Yes                      | No                                  | N/a                                 |
| <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 9.5 | Yes                      | No                                  | N/a                                 |
|   |   | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|   | They are valued at cost.  | Yes                      | No                                  | N/a                                 |
|   |   | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**Section C**

**Notes to the accounts**

**(cont)**

|                                    |   |     |    |     |
|------------------------------------|---|-----|----|-----|
| <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 as disclosed in note 9.6.1.4.                        | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at cost.  | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | 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   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
|                                    | 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.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
|                                    | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.  | Yes | No | N/a |
|                                    |   | ✓   |    |     |
| <b>Current asset investments</b>   | The charity 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. | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at fair value except where they qualify as basic financial instruments.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

|  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| <b>Analysis</b>  |                    |                         |                 |                  |                 |
| <b>Donations and legacies:</b>   |                    |                         |                 |                  |                 |
| Donations and gifts  | 66                 | -                       | -               | 66               | 4,025           |
| 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  | -                  | -                       | -               | -                | -               |
| <b>Total</b>   | <b>66</b>          | <b>-</b>                | <b>-</b>        | <b>66</b>        | <b>4,025</b>    |
| <b>Charitable activities:</b>  |                    |                         |                 |                  |                 |
| Membership subscriptions   | 58,200             | -                       | -               | 58,200           | 57,892          |
| Bar commission   | 1,747              | -                       | -               | 1,747            | 873             |
|  | -                  | -                       | -               | -                | -               |
| Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>   | <b>59,947</b>      | <b>-</b>                | <b>-</b>        | <b>59,947</b>    | <b>58,765</b>   |
| <b>Other trading activities:</b>   |                    |                         |                 |                  |                 |
| Function income  | 370                | -                       | -               | 370              | 300             |
| Battle of Britain income   | 7,975              | -                       | -               | 7,975            | 2,520           |
|  | -                  | -                       | -               | -                | -               |
| Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>   | <b>8,345</b>       | <b>-</b>                | <b>-</b>        | <b>8,345</b>     | <b>2,820</b>    |
| <b>Income from investments:</b>  |                    |                         |                 |                  |                 |
| CCLA Fixed   | 129                | -                       | -               | 129              | 191             |
| Black Rock   | 156                | -                       | -               | 156              | 101             |
| CCLA High Interest   | 64                 | -                       | -               | 64               | 3               |
| CCLA Equity  | 184                | -                       | -               | 184              | 182             |
| <b>Total</b>   | <b>533</b>         | <b>-</b>                | <b>-</b>        | <b>533</b>       | <b>477</b>      |
| <b>Separate material item of income:</b>                                   |                    |                         |                 |                  |                 |
| ISS Gainshare  | -                  | -                       | -               | -                | -               |
| Gaming Machine Gainshare   | -                  | -                       | -               | -                | -               |
|  | -                  | -                       | -               | -                | -               |
|  | -                  | -                       | -               | -                | -               |
| <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>Other:</b>  |                    |                         |                 |                  |                 |
| 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  | -                  | -                       | -               | -                | -               |
| <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>TOTAL INCOME</b>  | <b>68,891</b>      | <b>-</b>                | <b>-</b>        | <b>68,891</b>    | <b>66,087</b>   |

## Other information:

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

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

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

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**Note 4 Analysis of receipts of government grants**

| Description        | This year<br>£ | Last year<br>£ |
|--------------------|----------------|----------------|
| Government grant 1 | -              | -              |
| Government grant 2 | -              | -              |
| Government grant 3 | -              | -              |
| Other              | -              | -              |
| <b>Total</b>       | -              | -              |

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

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

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

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

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

## Note 6

## Analysis of expenditure

|   | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|---------------|--------------|
| <b>Analysis</b>   |                    |                         |                 |               |              |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |               |              |
| Incurring seeking donations   | -                  | -                       | -               | -             | -            |
| Incurring seeking legacies  | -                  | -                       | -               | -             | -            |
| Incurring seeking grants  |                    |                         |                 |               |              |
| Operating membership schemes and social lotteries                       |                    |                         |                 |               |              |
| Staging fundraising events  |                    |                         |                 |               |              |
| Fundraising agents  |                    |                         |                 |               |              |
| Operating charity shops   |                    |                         |                 |               |              |
| Operating a trading company undertaking non-charitable trading activity |                    |                         |                 |               |              |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -             | -            |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -             | -            |
| Database development costs  | -                  | -                       | -               | -             | -            |
| Other trading activities  | -                  | -                       | -               | -             | 1,391        |
| Investment management costs:  | -                  | -                       | -               | -             | -            |
| Portfolio management costs  | -                  | -                       | -               | -             | -            |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -             | -            |
| Investment administration costs   | -                  | -                       | -               | -             | -            |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -             | -            |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -             | -            |
|   | -                  | -                       | -               | -             | -            |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -             | 1,391        |
| <b>Expenditure on charitable activities</b>                             |                    |                         |                 |               |              |
| Grants  | -                  | -                       | -               | -             | -            |
| Mess improvements/gardens   | 5,597              |                         |                 | 5,597         | 15,123       |
| Garages   | -                  |                         |                 | -             | -            |
| Maintenance and hire  | 7,122              |                         |                 | 7,122         | 13,792       |
| Independent Examiner Fees   | 2,800              |                         |                 | 2,800         | 2,000        |
| Insurance   | 273                | -                       | -               | 273           | 225          |
| Ents Licences   | -                  | -                       | -               | -             | -            |
| Functions   | 92,244             | -                       | -               | 92,244        | 33,049       |
| Bar furniture   | -                  | -                       | -               | -             | -            |
| Sundry expenses   | 3,419              | -                       | -               | 3,419         | 3,479        |
| <b>Total expenditure on charitable activities</b>                       | 111,455            | -                       | -               | 111,455       | 67,668       |
| <b>Separate material item of expense</b>                                |                    |                         |                 |               |              |
| Bad debts   | -                  | -                       | -               | -             | 2,561        |
| Station Charity Day   | 4,500              | -                       | -               | 4,500         | 3,000        |
| Formal Coronation Dinner  | 1,745              | -                       | -               | 1,745         | -            |
|   | -                  | -                       | -               | -             | -            |
| <b>Total</b>  | 6,245              | -                       | -               | 6,245         | 5,561        |
| <b>Other</b>  |                    |                         |                 |               |              |
| Depreciation  | 2,553              | -                       | -               | 2,553         | 2,553        |
|   | -                  | -                       | -               | -             | -            |
|   | -                  | -                       | -               | -             | -            |
|   | -                  | -                       | -               | -             | -            |
|   | -                  | -                       | -               | -             | -            |
| <b>Total other expenditure</b>  | 2,553              | -                       | -               | 2,553         | 2,553        |
| <b>TOTAL EXPENDITURE</b>  | 120,253            | -                       | -               | 120,253       | 77,173       |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| <b>Total</b>          |                                |                             |               |                 |                  |

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

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

|  |
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**Note 7          Extraordinary items**

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

|                                  | Description | This year<br>£ | Last year<br>£ |
|----------------------------------|-------------|----------------|----------------|
| Extraordinary item 1             |             | -              | -              |
| Extraordinary item 2             |             | -              | -              |
| Extraordinary item 3             |             | -              | -              |
| Extraordinary item 4             |             | -              | -              |
| <b>Total extraordinary items</b> |             | -              | -              |

**Section C**

**Notes to the accounts**

**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 |
|                           |                           | £               | £         | £               | £         | £                          | £         |
|                           |                           | -               | -         | -               | -         | -                          | -         |
|                           |                           | -               | -         | -               | -         | -                          | -         |
|                           |                           | -               | -         | -               | -         | -                          | -         |
|                           |                           | -               | -         | -               | -         | -                          | -         |
|                           |                           | -               | -         | -               | -         | -                          | -         |
| <b>Total</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>              |                            | -         |

**Section C****Notes to the accounts****Note 9 Support Costs**

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

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of<br>allocation<br>(Describe<br>method) |
|----------------------------|---------------|------------|------------|------------|-------------|--|
|                            | £             | £          | £          | £          | £           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
| 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).*

Independent examiner's fees

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 2,800          | 2,000          |
|                |                |
|                |                |
|                |                |

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

**11.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fall 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 |
|----------------------|---------------------|
| £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

Nil

**11.2 Average head count in the year**

|  | This year<br>Number | Last year<br>Number |
|--|---------------------|---------------------|
| The parts of the charity in which the employees work | -                   | -                   |
|  | -                   | -                   |
|  | 1                   | 1                   |
|  | -                   | -                   |
| <b>Total</b>   | <b>1</b>            | <b>1</b>            |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

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

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

Total amount of payment

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

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

**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.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

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**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.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

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**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

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

**14.1 Cost or valuation**

|                              | Silver & paintings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total  |
|------------------------------|--------------------|------------------------|-------------------------------------|----------------------------------|--------|
|                              | £                  | £                      | £                                   | £                                | £      |
| At the beginning of the year | 25,185             | -                      | -                                   | 36,331                           | 61,516 |
| Additions                    | -                  | -                      | -                                   | -                                | -      |
| Revaluations                 | -                  | -                      | -                                   | -                                | -      |
| Disposals                    | -                  | -                      | -                                   | -                                | -      |
| Transfers *                  | -                  | -                      | -                                   | -                                | -      |
| At end of the year           | 25,185             | -                      | -                                   | 36,331                           | 61,516 |

**14.2 Depreciation and impairments**

| **Basis                  | SL or RB | SL or RB | SL or RB | SL     | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|--------|----------|---|
| ** Rate                  |          |          |          | 10%    |          |   |
| At beginning of the year | -        | -        | -        | 27,073 | 27,073   |   |
| Disposals                | -        | -        | -        | -      | -        |   |
| Depreciation             | -        | -        | -        | 2,553  | 2,553    |   |
| Impairment               | -        | -        | -        | -      | -        |   |
| Transfers*               | -        | -        | -        | -      | -        |   |
| At end of the year       | -        | -        | -        | 29,626 | 29,626   |   |

**14.3 Net book value**

|   |        |   |   |       |        |
|---|--------|---|---|-------|--------|
| Net book value at the beginning of the year | 25,185 | - | - | 9,258 | 34,443 |
| Net book value at the end of the year       | 25,185 | - | - | 6,705 | 31,890 |

**14.4 Impairment**

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

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**14.5 Revaluation**

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

|   |                          |
|---|--------------------------|
| the effective date of the revaluation   | May-18                   |
| the name of independent valuer, if applicable   | Darwins of Northallerton |
| the methods applied and significant assumptions   | Open market value        |
| the carrying amount that would have been recognised had the assets been carried under the cost model. | Unknown                  |

**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.                              | None           |
| (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.   | Not applicable |
| (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. | Not applicable |

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**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**

| **Basis                  | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|---|
| ** Rate                  |          |          |          |          |   |
| 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**Policies for the recognition of any capital development*

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## 15.5 Impairment

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

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## 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.**

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## 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.**

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**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.

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(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

| **Basis |  |  |  |  |  | Straight Line ("SL") or Reducing Balance |
|---------|--|--|--|--|--|--|
| ** Rate |  |  |  |  |  |  |

|                          |   |   |   |   |   |
|--------------------------|---|---|---|---|---|
| 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.*

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**16.6 Revaluation**

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

*the effective date of the revaluation*

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*the name of independent valuer, if applicable*

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*qualifications of independent valuer*

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*the methods applied and significant assumptions*

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*any significant limitations on the valuation*

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## Section C

## Notes to the accounts

(cont)

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

|  | At valuation<br>Group A | At cost Group<br>B | Total |
|--|-------------------------|--------------------|-------|
|  | £                       | £                  | £     |
| Carrying amount at the beginning of the period | -                       | -                  | -     |
| Additions                                      | -                       | -                  | -     |
| Disposals                                      | -                       | -                  | -     |
| Depreciation/impairment                        | -                       | -                  | -     |
| Revaluation                                    | -                       | -                  | -     |
| Carrying amount at the end of period           | -                       | -                  | -     |

## 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.

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## 16.9 Five year summary of heritage assets transactions

|                                    | 2023 | 2022 | 2021 | 2020 | 2019 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <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)**

|   | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total  |
|---|-------------------------|--------------------|-----------------------|--------------------|-------|--------|
| Carrying (fair) value at beginning of period  | -                       | 16,204             | -                     | -                  | -     | 16,204 |
| Add: additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -      |
| Less: disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -      |
| Less: impairments                             | -                       | -                  | -                     | -                  | -     | -      |
| Add: Reversal of impairments                  | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): net gain/(loss) on revaluation  | -                       | (179)              | -                     | -                  | -     | (179)  |
| Carrying (fair) value at end of year          | -                       | 16,025             | -                     | -                  | -     | 16,025 |

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

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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 |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Listed investments  | 16,025                 | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 16,025                 | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 16,025               |

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

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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

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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

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

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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.

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

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.

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| The investments hold no particular significance to the charity's financial position or performance |
| The investments are valued at their mid market bid price.  |
| Not applicable   |

## 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>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <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>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

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

None

**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

Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 7,620          | 288            |
| 7,620          | 288            |

*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

Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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 |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 8,598                               | 18,726         | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>8,598</b>                        | <b>18,726</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.*

|  |
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|  |
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***Movement in deferred income account***

|  |  |
|--|--|
| 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       |  |

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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 Please provide:**

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

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**21.2 Movements in recognised provisions and funding commitment during the period**

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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).**

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**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.**

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

**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.**

No such significance

**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 conditions related to its pledge should be given here.**

Not applicable

**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.

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
|   |                              |
|   |                              |
|   |                              |
|   |                              |

**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 |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

|  |
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|  |

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

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| 2,729                  | 2,729                  |
| 18,626                 | 84,896                 |
| -                      | -                      |
| <b>21,355</b>          | <b>87,625</b>          |

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

**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.**

|  |
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**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.**

|  |
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**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.*

**Please provide details of the nature of the event**

Not applicable

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable

## 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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names               | Type PE, EE<br>R or UR * | Purpose and Restrictions      | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|--------------------------|-------------------------------|---|---------------|------------------|----------------|--------------------------|---|
| Permanent Endowment Fund | PE                       | Payable on Closure of Unit    | 16,642                                      | -             | -                | -              | -                        | 16,642                                      |
| Unrestricted Income Fund | UR                       | Unrestricted                  | 97,912                                      | 68,891        | (120,253)        | -              | (180)                    | 46,370                                      |
| Designated Fund          | UR                       | Improvements to the Ante Room | 5,280                                       | -             | -                | -              | -                        | 5,280                                       |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
| <b>Other funds</b>       | <b>N/a</b>               | <b>N/a</b>                    | -   | -             | -                | -              | -                        | -   |
|                          |                          | <b>Total Funds</b>            | <b>119,834</b>                              | <b>68,891</b> | <b>(120,253)</b> | <b>-</b>       | <b>(180)</b>             | <b>68,292</b>                               |

**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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names               | Type PE, EE<br>R or UR * | Purpose and Restrictions      | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|--------------------------|-------------------------------|---|---------------|------------------|----------------|--------------------------|---|
| Permanent Endowment Fund | PE                       | Payable on Closure of Unit    | 16,642                                      | -             | -                | -              | -                        | 16,642                                      |
| Unrestricted Income Fund | UR                       | Unrestricted                  | 104,004                                     | 66,087        | (71,701)         | -              | (478)                    | 97,912                                      |
| Designated Fund          | UR                       | Improvements to the Ante Room | 10,752                                      | -             | (5,472)          | -              | -                        | 5,280                                       |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
| <b>Other funds</b>       | <b>N/a</b>               | <b>N/a</b>                    | -   | -             | -                | -              | -                        | -   |
|                          |                          | <b>Total Funds</b>            | <b>131,398</b>                              | <b>66,087</b> | <b>(77,173)</b>  | <b>-</b>       | <b>(478)</b>             | <b>119,834</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 |  |        |
| Between endowment and restricted funds    |  |        |
| Between endowment and unrestricted funds  |  |        |
|   |  |        |

## 27.4 Designated funds

| Planned use            | Purpose of the designation     | Amount |
|------------------------|--------------------------------|--------|
| Ante Room Improvements | Improvements for the Ante Room | 5,280  |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |

**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     |
|                 |  | £                             | £                    |   | £     | £         |
|                 |  |                               |                      |   |       |           |
|                 |  |                               |                      |   |       |           |
|                 |  |                               |                      |   |       |           |

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

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

**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*

**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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
|                                      |                         |                                   | £      | £                     | £                                     | £   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |

*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.*

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

**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.

**WO'S & SGTS' MESS RAF LEEMING**

England & Wales - Charity number 1132669

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# Accounts

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**Trustees' Annual Report for the period**

**From** 1 Jun 21 **To** 31 May 22

**Charity name:** WOs' & SGTS' MESS RAF LEEMING

**Charity registration number:** 1132669

**Objectives and Activities**

|   | SORP reference |   |
|---|----------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17      | <p>The object of Royal Air Force Leeming WOs' and Sgts' Mess is:<br/>'The promotion of military efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and wellbeing of Service Personnel'.<br/>This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community. Internal subsidy of mess activities and grant-making are the Royal Air Force Leeming WOs' and Sgts' Mess principal means of delivering this charitable assistance.<br/>The Royal Air Force Leeming WOs' and Sgts' Mess has three aims set by the Trustee:</p> <ol style="list-style-type: none"><li>1. Encourage esprit de corps by enabling serving Mess members to mix together in both formal dining situations and informal social activities so as to help keep service traditions alive and encourage the wellbeing 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 Leeming community.</li></ol> |

|   |                           |  |
|---|---------------------------|--|
| <p>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.</p> | <p>Para 1.17 and 1.19</p> | <p>This Fund derives public benefit as it assists in providing Royal Air Force personnel with the necessary skills to carry out the Royal Air Force contribution to the defence of the United Kingdom and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins esprit de corps and team working. Service Funds help to encourage personnel to develop the character, spirit and attitude to face challenges and danger associated with military service. As a result, the Fund derives a 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. The operating brief of the WOs' and Sgts' Mess is to fund, from available investment income, bar profits and member's subscriptions, expenditure on the core items of formal functions, sport, and administrative costs.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p>   | <p>Para 1.18</p>          | <p>The above statement has been agreed by Royal Air Force Air Command HQ Service Funds staff and the Charity Commission. With assistance available from Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.</p>   |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                               | SORP reference   |  |
|-------------------------------|------------------|--|
| <p>Policy on grant making</p> | <p>Para 1.38</p> | <p>All grants contained within the financial plan are presented to the Mess membership on an individual basis at an Extraordinary General Meeting to obtain their approval or rejection.</p> <p>Additional requests for grants or assistance outside of the scope of the financial plan are discussed by the Committee during their monthly meetings. Requests for assistance are considered by the Committee on the merits of each case. Activities requesting support are asked to provide financial details of any fund held by them.</p> |

|  |           |  |
|--|-----------|--|
|  |           | After consideration, the appropriate decision is made by the Committee. Either they agree to allocate the funds or to present the case to the Mess members for voting in their approval. All decisions made by the Committee are done so in accordance with their Power of Expenditure which is personally issued by the Trustee |
| Policy on social investment including program related investment | Para 1.38 | N/A  |
| Contribution made by volunteers                                  | Para 1.38 | None   |
| Other  |           | N/A  |

### Achievements and Performance

|   | SORP reference |  |
|---|----------------|--|
| 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. | Para 1.20      | <p>The RAF Leeming WOs' and Sgts' Mess typically holds 6 formal functions. The functions are Battle of Britain formal dinner, a Burns Night, Summer Ball and Christmas Draw, for the benefit of Mess members.</p> <p>The Mess would typically vote annually to give grants to events held on the Unit which benefit the wider service community. This year the Sgts' Mess provided a grant of £250.00 for the Vulnerable Elderly Christmas Meal/Hampers</p> <p>As part of the Annual Financial Planning process the Committee would typically seek the agreement of the membership in setting the level of subscriptions in the relevant membership categories. These subscriptions help to subsidise the formal functions, meet operating and maintenance costs as well as enabling the Mess to fund its grant giving activities. As the vote did not take place, the daily subscriptions stayed at 58p per day.</p> <p>The Sgts' Mess operate a bar as a primary purpose trading activity. The Financial Plan from FY19/20 put in place a Gross Percentage Profit for both the Bar and Bar Sundries to enable enough funds to be</p> |

|  |  |  |
|--|--|--|
|  |  | generated to fulfil its subsidy and grant commitments. As no vote took place the GPP for the Bar stayed at 20% and Bar Sundries at 5% for FY20/21. |
|--|--|--|

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 | The Financial Plan details the year's proposed expenditure and gives recommendations on how income required to meet this expenditure can be generated. All proposals for the commitment of expenditure, generation of income, including Gross Percentage Profit and Mess Charges are subject to ratification by the voting membership. The Mess must break even in its profit and loss activities. Consequently, the Sgts' Mess Committee aims to:<br>1. Provide an achievable budget that allows financial commitment to be met.<br>2. State any other specific plans for the Mess. |
| Performance of fundraising activities against objectives set | Para 1.41 | Sgts' Mess Bill Subscription actual income year to date is £57,892.<br><br>Bar Income Sales actual income year to date is £873 a small increase from FY20/21 of £742 a variance of £131. This is due to the bar opening but still functioning under Covid rules for most of the year.  |
| Investment performance against objectives                    | Para 1.41 | Investments generated income of £477 during the year compared to £493 in the previous financial year but suffered a drop in value of £478 over the same period.  |

### Financial Review

|   |           |   |
|---|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | The Mess registered a net deficit of £11,564 for the financial year to 31 May 2022.<br><br>The market value of the fixed asset investments at 31 May 2022 was £16,204. This compares to a value of £16,682 at 31 May 2021.<br><br>The current asset against current liability total is £69,187. |
|---|-----------|---|

|  |           |  |
|--|-----------|--|
|  |           | £16.642 is the value of the Permanent Endowment Fund which represents the loan provided to RAF Leeming SM from Air Cmd at its inception and the minimum that the Mess must always plan to meet.  |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The Royal Air Force Leeming WOs' and Sgts' Mess need a low level of reserves due to its role as a grant making charity and having few operational or staff commitments.  |
| Amount of reserves held  | Para 1.22 | The cash and bank balance at the end of May 2022 was £87,265.<br><br>The Sgts' Mess have established a policy whereby unrestricted funds should be maintained at a value of at least £20,000 to ensure that operations could be financed for approximately 6 months in the event of short term funding gaps. |
| Reasons for holding zero reserves  | Para 1.22 | N/A  |
| Details of fund materially in deficit  | Para 1.24 | N/A  |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | None   |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|   |           |   |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | Principal income is generated by a daily Subscription rate levied to Mess members, operating a Bar Trading activity, and investment interest. Additionally, monies are occasionally pooled with contributions from the Royal Air Force Leeming Officers' Mess where joint projects are conducted. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | The Trustee ensures adequate Funds are invested, as a minimum, which meet the same value as the Permanent Endowment Fund. Investments are reviewed and valued on an annual basis.   |
| A description of the principal risks facing the charity                         | Para 1.46 | The Trustee continues a programme of work to identify procedures in order to  |

|       |  |   |
|-------|--|---|
|       |  | mitigate risk and to minimise potential impact should risk materialise. A Service Funds Internal Audit Board is convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity. |
| Other |  | N/A   |

### Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document (trust deed, royal charter)  | Para 1.25 | The WOs' and Sgts' Mess, a Service Fund, is governed by a Constitution.   |
| How is the charity constituted? (e.g unincorporated association, CIO)   | Para 1.25 | Service Funds are Unincorporated Associations   |
| 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 | Para 1.25 | The Station Commander at Royal Air Force Leeming is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Leeming. Appointment of Station Commanders is controlled by Royal Air Force Personnel Manning organisation, currently based at Headquarters Air Command Royal Air Force High Wycombe. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |   |
|---|-----------|---|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 | Trustees are offered informal training as part of an induction at Headquarters Air Command by Service Funds Policy. Trustees are given a brief on takeover of their command explaining their roles and responsibilities. They are issued with a brief and a CC3. Trustees are recommended to attend a Trustee Training Day. |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | The Trustee delegates the day to day management and control of the WOs' a Sgts' Mess, together with the authority for the disbursement of grants to a Management Committee chaired by the Chairman of the Mess Committee (CMC). The CMC is appointed by the Trustee.  |

|  |   |
|--|---|
|  | <p>Members of the committee are appointed from each of the functional areas or sections of the unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees approval by signature in the minute book.</p> <p>All committee appointments are ratified at an Extraordinary General Meeting. Current appointments are;</p> <p>Chairman Mess Committee<br/> Deputy Chairman<br/> Treasurer<br/> Deputy Treasurer<br/> Mess Secretary<br/> Deputy Secretary<br/> Bar Member<br/> Deputy Bar Member<br/> Entertainments Chair<br/> Deputy Entertainment Chair<br/> Property Member<br/> Deputy Property Member<br/> Messing Member<br/> Gardens Member<br/> Deputy Gardens Member<br/> Publicity Member<br/> Deputy Publicity Member<br/> Audio Visual Equipment Member<br/> Deputy Audio Visual Equipment Member<br/> House Improvements Member<br/> Deputy House Improvements Member</p> <p>In addition, OC Accounts and the Mess Manager may attend committee meetings in an advisory capacity.</p> <p>Committee meetings take place each month. The budget for the following financial year is set in Apr/May by the Committee ready for approval by the Mess Members at an Extraordinary General Meeting. An Entertainments financial plan is provided which details a breakdown of each subsidy allocated to an event and is ratified by the members. Other financial items which are separately ratified by the members at the EGM include all Subscription Charges, Gross Profit Percentages and Power of Expenditure for the Committee. All grants are presented and approved on individual basis. All the above are included in the main body of the financial plan which is the final item, in its entirety, to be accepted and ratified by the Mess members.</p> |
|--|---|

|                                       |           |   |
|---------------------------------------|-----------|---|
|                                       |           | <p>The Annual General Meeting ratifies the previous years' Annual Audited Statement of Financial Activities &amp; Balance Sheet of the Mess. The AGM may also include any other financial matters requiring members vote.</p> <p>Minutes are taken at each Committee and General Meeting and placed in a bound minute book and are circulated to reach the Trustee within 10 working days of the meeting for his approval signature.</p>                            |
| Relationship with any related parties | Para 1.51 | As Trustee of all Service Funds at Royal Air Force Leeming, the Station Commander also has responsibility for one other separately registered Service Fund charity; namely the Royal Air Force Leeming Officers' Mess. He is also Trustee for the Royal Air Force Leeming Junior Ranks Welfare Fund and a number of other sport/society/welfare funds termed 'Banked Administration Funds'. All of which are excepted charities under Statutory Instrument 1056/65. |
| Other                                 |           | None  |

**Reference and Administrative details**

|                             |  |
|-----------------------------|--|
| Charity name                | WOs' & SGTS' MESS RAF LEEMING  |
| Other name the charity uses | Sgts' Mess   |
| Registered charity number   | 1132670  |
| Charity's principal address | Service Funds<br>Station HQ<br>Royal Air Force<br>Leeming<br>Northallerton<br>North Yorkshire<br>DL7 9NJ |
|                             |  |

**Names of the charity trustees who manage the charity**

|    | Trustee name       | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any)  |
|----|--------------------|-------------------|-----------------------------------|--|
| 1  | Gareth Prendergast | Station Commander | 24 Nov 21 - Present               | Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods). |
| 2  |                    |                   |                                   |  |
| 3  |                    |                   |                                   |  |
| 4  |                    |                   |                                   |  |
| 5  |                    |                   |                                   |  |
| 6  |                    |                   |                                   |  |
| 7  |                    |                   |                                   |  |
| 8  |                    |                   |                                   |  |
| 9  |                    |                   |                                   |  |
| 10 |                    |                   |                                   |  |
| 11 |                    |                   |                                   |  |
| 12 |                    |                   |                                   |  |
| 13 |                    |                   |                                   |  |
| 14 |                    |                   |                                   |  |
| 15 |                    |                   |                                   |  |
| 16 |                    |                   |                                   |  |

**Corporate trustees – names of the directors at the date the report was approved**

|                      |  |  |
|----------------------|--|--|
| <b>Director name</b> |  |  |
| N/A                  |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
| N/A          |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

**Funds held as custodian trustees on behalf of others**

|   |     |
|---|-----|
| Description of the assets held in this capacity   | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         | N/A |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

**Name of chief executive or names of senior staff members (Optional information)**

|  |
|--|
|  |
|--|

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|


**Other optional information**

|  |
|--|
|  |
|--|

**Declarations**

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

Signed on behalf of the charity's trustees

|  |   |  |
|--|---|--|
| <b>Signature(s)</b>                        |  |  |
| <b>Full name(s)</b>                        | Gareth Prendergast  |  |
| <b>Position (eg Secretary, Chair, etc)</b> | Trustee   |  |

**Date**

|                    |
|--------------------|
| 27 <sup>3</sup> 23 |
|--------------------|

## **WO's & Sgts' Mess RAF Leeming**

### **Statement of trustees' responsibilities**

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**WO's & Sgts' Mess RAF Leeming**

**Independent examiner's report to the Trustee on the unaudited financial statements**

**WO's & Sgts' Mess RAF Leeming**

I report on the accounts of the Charity for the year ended 31 May 2022 set out on pages 14 to 54

**Respective responsibilities of trustee and examiner**

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

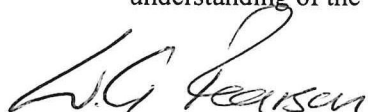
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

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



**W G Pearson FCA FCCA**

**Independent Examiner**

The Barker Partnership

Chartered accountants

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

28/03/2023



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

|                                       |                  |                        |                                     |
|---------------------------------------|------------------|------------------------|-------------------------------------|
| Sergeants' Mess RAF Leeming           |                  | Charity No<br>(if any) | 1132669                             |
| <b>Annual accounts for the period</b> |                  |                        |                                     |
| Period start date                     | <b>01-Jun-21</b> | To                     | Period end date<br><b>31-May-22</b> |

## Section A Statement of financial activities


| Recommended categories by activity  | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds     | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-----------------|------------------|
|   |                | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04        | £<br>F05         |
| <b>Incoming resources (Note 3)</b>  |                |                    |                         |                 |                 |                  |
| <b>Income and endowments from:</b>  |                |                    |                         |                 |                 |                  |
| Donations and legacies  | S01            | 61,917             | -                       | -               | 61,917          | 55,929           |
| Charitable activities   | S02            | 873                | -                       | -               | 873             | 742              |
| Other trading activities  | S03            | 2,820              | -                       | -               | 2,820           | -                |
| Investments   | S04            | 477                | -                       | -               | 477             | 493              |
| Separate material item of income  | S05            | -                  | -                       | -               | -               | -                |
| Other   | S06            | -                  | -                       | -               | -               | -                |
| <b>Total</b>  | S07            | <b>66,087</b>      | <b>-</b>                | <b>-</b>        | <b>66,087</b>   | <b>57,164</b>    |
| <b>Resources expended (Note 6)</b>  |                |                    |                         |                 |                 |                  |
| <b>Expenditure on:</b>  |                |                    |                         |                 |                 |                  |
| Raising funds   | S08            | 1,391              | -                       | -               | 1,391           | 2,049            |
| Charitable activities   | S09            | 67,668             | -                       | -               | 67,668          | 18,178           |
| Separate material item of expense   | S10            | 5,561              | -                       | -               | 5,561           | 2,705            |
| Other   | S11            | 2,553              | -                       | -               | 2,553           | 2,553            |
| <b>Total</b>  | S12            | <b>77,173</b>      | <b>-</b>                | <b>-</b>        | <b>77,173</b>   | <b>25,485</b>    |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                    |                         |                 |                 |                  |
|   | S13            | - 11,086           | -                       | -               | - 11,086        | 31,679           |
| Net gains/(losses) on investments   | S14            | - 478              | -                       | -               | - 478           | 1,115            |
| <b>Net income/(expenditure)</b>   | S15            | <b>- 11,564</b>    | <b>-</b>                | <b>-</b>        | <b>- 11,564</b> | <b>32,794</b>    |
| <b>Extraordinary items</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            | -                  | -                       | -               | -               | 15,135           |
| Other gains/(losses)  | S19            | -                  | -                       | -               | -               | -                |
| <b>Net movement in funds</b>  | S20            | <b>- 11,564</b>    | <b>-</b>                | <b>-</b>        | <b>- 11,564</b> | <b>47,929</b>    |
| <b>Reconciliation of funds:</b>   |                |                    |                         |                 |                 |                  |
| Total funds brought forward   | S21            | 114,756            | -                       | 16,642          | 131,398         | 83,469           |
| <b>Total funds carried forward</b>  | S22            | <b>103,192</b>     | <b>-</b>                | <b>16,642</b>   | <b>119,834</b>  | <b>131,398</b>   |

## Section B

## Balance sheet

|   |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                                   |             |                |                                |                                     |                             |                             |                             |
| Intangible assets                                     | (Note 15)   | B01            | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets                                       | (Note 14)   | B02            | 34,443                         | -                                   | -                           | 34,443                      | 36,396                      |
| Heritage assets                                       | (Note 16)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| Investments   | (Note 17)   | B04            | -                              | -                                   | 16,204                      | 16,204                      | 16,682                      |
| <b>Total fixed assets</b>                             |             | B05            | 34,443                         | -                                   | 16,204                      | 50,647                      | 53,078                      |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks  | (Note 18)   | B06            | -                              | -                                   | -                           | -                           | 1,391                       |
| Debtors   | (Note 19)   | B07            | 288                            | -                                   | -                           | 288                         | 4,971                       |
| Investments   | (Note 17.4) | B08            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B09            | 87,187                         | -                                   | 438                         | 87,625                      | 79,775                      |
| <b>Total current assets</b>                           |             | B10            | 87,475                         | -                                   | 438                         | 87,913                      | 86,137                      |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 18,726                         | -                                   | -                           | 18,726                      | 7,817                       |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 68,749                         | -                                   | 438                         | 69,187                      | 78,320                      |
| <b>Total assets less current liabilities</b>          |             | B13            | 103,192                        | -                                   | 16,642                      | 119,834                     | 131,398                     |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                              | -                                   | -                           | -                           | -                           |
| Provisions for liabilities                            |             | B15            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                |             | B16            | 103,192                        | -                                   | 16,642                      | 119,834                     | 131,398                     |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| Endowment funds                                       | (Note 27)   | B17            | -                              | -                                   | 16,642                      | 16,642                      | 16,642                      |
| Restricted income funds                               | (Note 27)   | B18            | -                              | -                                   | -                           | -                           | -                           |
| Unrestricted funds                                    |             | B19            | 97,912                         | -                                   | -                           | 97,912                      | 104,004                     |
| Designated funds                                      |             | B20            | 5,280                          | -                                   | -                           | 5,280                       | 10,752                      |
| Revaluation reserve                                   |             | B20            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total funds</b>                                    |             | B21            | 103,192                        | -                                   | 16,642                      | 119,834                     | 131,398                     |

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

| Signature   | Print Name  | Date of approval<br>dd/mm/yyyy |
|---|-------------|--------------------------------|
|  | PRENDERGAST | 27/03/2023                     |
|   |             |                                |

## 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 accounts have been prepared in accordance with:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -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;

|                       |
|-----------------------|
| <i>Not applicable</i> |
|-----------------------|

Disclosure of any uncertainties that make the going concern assumption doubtful;

|                       |
|-----------------------|
| <i>Not applicable</i> |
|-----------------------|

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.

|                       |
|-----------------------|
| <i>Not applicable</i> |
|-----------------------|

**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* | ✓ | * -Tick as appropriate |
| No*  |   |                        |

*Please disclose:*

|  |   |
|--|---|
| <b><i>(i) the nature of the change in accounting policy;</i></b>   | There have been no changes in accounting policy |
| <b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>  | Not applicable                                  |
| <b><i>(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.</i></b> | Not applicable                                  |

**Section C****Notes to the accounts****1.4 Changes to accounting estimates**

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

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

*Please disclose:*

|  |                |
|--|----------------|
| <i>(i) the nature of any changes;</i>  | Not applicable |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | Not applicable |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | Not applicable |

**1.5 Material prior year errors**

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

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

*Please disclose:*

|  |                |
|--|----------------|
| <i>(i) the nature of the prior period error;</i>   | Not applicable |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | Not applicable |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | Not applicable |

**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

There have been no changes in accounting policy

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

|                                    | Start of<br>period<br>£ | End of<br>period<br>£ |
|------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | -                       | -                     |
| <i>Adjustments:</i>                | -                       | -                     |

|                          |   |   |
|--------------------------|---|---|
| Fund balance as restated | - | - |
|--------------------------|---|---|

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

|   | End of<br>£ |
|---|-------------|
| Net income/(expenditure) as previously stated | -           |
| <i>Adjustments:</i>                           | -           |

|  |   |
|--|---|
| Previous period net income/(expenditure) as restated | - |
|--|---|

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
|--|---|--|-----|----|-----|---|---|---|
| Yes  | No  | N/a  |     |    |     |   |   |   |
| ✓  |   |  |     |    |     |   |   |   |
| <b>Offsetting</b>  | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
| Yes  | No  | N/a  |     |    |     |   |   |   |
| ✓  |   |  |     |    |     |   |   |   |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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).</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Legacies</b>  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a |   | ✓ |   |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  | ✓   |  |     |    |     |   |   |   |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
|  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
|  | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Donated services and facilities</b>                   | <p>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.</p> <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a |   | ✓ |   |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  | ✓   |  |     |    |     |   |   |   |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No  | N/a  |     |    |     |   |   |   |
|  |   | ✓  |     |    |     |   |   |   |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
| Yes  | No  | N/a  |     |    |     |   |   |   |
| ✓  |   |  |     |    |     |   |   |   |

|  |  |                                     |                                     |                                     |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|  | 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                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>               |  |                                     |                                     |                                     |
| <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                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <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                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
|  | 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                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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.                  | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <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                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <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  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes                                 | No                                  | N/a                                 |
|  |  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <b>2.4 ASSETS</b>                                    |  |                                     |                                     |                                     |
| <b>Tangible fixed assets for use by charity</b>      | These are capitalised if they can be used for more than one year, and cost at least  | £500                                |                                     |                                     |
|  | They are valued at cost.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|  | The depreciation rates and methods used are disclosed in note 9.2.   | Yes                                 | No                                  | N/a                                 |
| <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 9.5    | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|  | They are valued at cost.   | Yes                                 | No                                  | N/a                                 |
|  |  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

**Section C**

**Notes to the accounts**

**(cont)**

|                                    |   |     |    |     |
|------------------------------------|---|-----|----|-----|
| <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 as disclosed in note 9.6.1.4.                        | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at cost.  | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | 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   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | 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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.  | Yes | No | N/a |
|                                    |   | ✓   |    |     |
| <b>Current asset investments</b>   | The charity 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. | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at fair value except where they qualify as basic financial instruments.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| Analysis  |  | Unrestricted | Restricted   | Endowment     | Total funds   | Prior year |
|---|--|--------------|--------------|---------------|---------------|------------|
|   |  | funds        | income funds | funds         | £             | £          |
| Donations and legacies:   | Donations and gifts  | 4,025        | -            | -             | 4,025         | 2,350      |
|   | Gift Aid   | -            | -            | -             | -             | -          |
|   | Legacies   | -            | -            | -             | -             | -          |
|   | General grants provided by government/other charities                      | -            | -            | -             | -             | -          |
|   | Membership subscriptions and sponsorships which are in substance donations | 57,892       | -            | -             | 57,892        | 53,579     |
|   | Donated goods, facilities and services                                     | -            | -            | -             | -             | -          |
|   | Other  | -            | -            | -             | -             | -          |
| <b>Total</b>  | <b>61,917</b>  | <b>-</b>     | <b>-</b>     | <b>61,917</b> | <b>55,929</b> |            |
| Charitable activities:  | Bar commission   | 873          | -            | -             | 873           | 742        |
|   |  | -            | -            | -             | -             | -          |
|   |  | -            | -            | -             | -             | -          |
|   | Other  | -            | -            | -             | -             | -          |
| <b>Total</b>  | <b>873</b>   | <b>-</b>     | <b>-</b>     | <b>873</b>    | <b>742</b>    |            |
| Other trading activities:   | Function income  | 300          | -            | -             | 300           | -          |
|   | Battle of Britain income   | 2,520        | -            | -             | 2,520         | -          |
|   |  | -            | -            | -             | -             | -          |
|   | Other  | -            | -            | -             | -             | -          |
| <b>Total</b>  | <b>2,820</b>   | <b>-</b>     | <b>-</b>     | <b>2,820</b>  | <b>-</b>      |            |
| Income from investments:  | CCLA Fixed   | 191          | -            | -             | 191           | 182        |
|   | Black Rock   | 101          | -            | -             | 101           | 96         |
|   | CCLA High Interest   | 3            | -            | -             | 3             | 38         |
|   | CCLA Equity  | 182          | -            | -             | 182           | 177        |
| <b>Total</b>  | <b>477</b>   | <b>-</b>     | <b>-</b>     | <b>477</b>    | <b>493</b>    |            |
| Separate material item of income:   | ISS Gainshare  | -            | -            | -             | -             | -          |
|   | Gaming Machine Gainshare   | -            | -            | -             | -             | -          |
|   |  | -            | -            | -             | -             | -          |
|   |  | -            | -            | -             | -             | -          |
| <b>Total</b>  | <b>-</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>      |            |
| 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  | -            | -            | -             | -             | -          |
|   | <b>Total</b>   | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>   |
| <b>TOTAL INCOME</b>   | <b>66,087</b>  | <b>-</b>     | <b>-</b>     | <b>66,087</b> | <b>57,164</b> |            |
| 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<br>£ | Last year<br>£ |
|--------------------|--------------|----------------|----------------|
| Government grant 1 |              | -              | -              |
| Government grant 2 |              | -              | -              |
| Government grant 3 |              | -              | -              |
| Other              |              | -              | -              |
|                    | <b>Total</b> | -              | -              |

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

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

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

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

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

## Note 6

## Analysis of expenditure

|                                      | Analysis  | Unrestricted        | Restricted   | Endowment | Total funds | Prior year |       |
|--------------------------------------|---|---------------------|--------------|-----------|-------------|------------|-------|
|                                      |   | funds               | income funds | funds     | £           | £          |       |
| Expenditure on raising funds:        | Incurring seeking donations   | -                   | -            | -         | -           | -          |       |
|                                      | Incurring seeking legacies  | -                   | -            | -         | -           | -          |       |
|                                      | Incurring seeking grants  |                     |              |           |             |            |       |
|                                      | Operating membership schemes and social lotteries                       |                     |              |           |             |            |       |
|                                      | Staging fundraising events  |                     |              |           |             |            |       |
|                                      | Fundraising agents  |                     |              |           |             |            |       |
|                                      | Operating charity shops   |                     |              |           |             |            |       |
|                                      | Operating a trading company undertaking non-charitable trading activity |                     |              |           |             |            |       |
|                                      | Advertising, marketing, direct mail and publicity                       | -                   | -            | -         | -           | -          |       |
|                                      | Start up costs incurred in generating new source of future income       | -                   | -            | -         | -           | -          |       |
|                                      | Database development costs  | -                   | -            | -         | -           | -          |       |
|                                      | Other trading activities  | 1,391               |              |           | 1,391       | 2,049      |       |
|                                      | Investment management costs:  | -                   | -            | -         | -           | -          |       |
|                                      | Portfolio management costs  | -                   | -            | -         | -           | -          |       |
|                                      | Cost of obtaining investment advice                                     | -                   | -            | -         | -           | -          |       |
|                                      | Investment administration costs   | -                   | -            | -         | -           | -          |       |
|                                      | Intellectual property licencing costs                                   | -                   | -            | -         | -           | -          |       |
|                                      | Rent collection, property repairs and maintenance charges               | -                   | -            | -         | -           | -          |       |
|                                      |   | -                   | -            | -         | -           | -          |       |
|                                      | <b>Total expenditure on raising funds</b>                               |                     | 1,391        | -         | -           | 1,391      | 2,049 |
| Expenditure on charitable activities | Grants  | -                   | -            | -         | -           | -          |       |
|                                      | Mess Improvements/gardens   | 15,123              |              |           | 15,123      | 59         |       |
|                                      | Garages   | -                   |              |           | -           | -          |       |
|                                      | Maintenance and hire  | 13,792              |              |           | 13,792      | 8,812      |       |
|                                      | Independent Examiner Fees   | 2,000               |              |           | 2,000       | 2,600      |       |
|                                      | Insurance   | 225                 | -            | -         | 225         | 384        |       |
|                                      | Ents Licences   | -                   | -            | -         | -           | -          |       |
|                                      | Functions   | 33,049              | -            | -         | 33,049      | 6,063      |       |
|                                      | Bar furniture   | -                   | -            | -         | -           | -          |       |
|                                      | Sundry expenses   | 3,479               | -            | -         | 3,479       | 260        |       |
|                                      | <b>Total expenditure on charitable activities</b>                       | 67,668              | -            | -         | 67,668      | 18,178     |       |
|                                      | Separate material item of expense                                       | Bad debts           | 2,561        | -         | -           | 2,561      | 2,705 |
|                                      |   | Station Charity Day | 3,000        | -         | -           | 3,000      | -     |
|                                      |   | -                   | -            | -         | -           | -          |       |
| <b>Total</b>                         |   | 5,561               | -            | -         | 5,561       | 2,705      |       |
| Other                                | Depreciation  | 2,553               | -            | -         | 2,553       | 2,553      |       |
|                                      |   | -                   | -            | -         | -           | -          |       |
|                                      |   | -                   | -            | -         | -           | -          |       |
|                                      |   | -                   | -            | -         | -           | -          |       |
|                                      | <b>Total other expenditure</b>  | 2,553               | -            | -         | 2,553       | 2,553      |       |
| <b>TOTAL EXPENDITURE</b>             |   | 77,173              | -            | -         | 77,173      | 25,485     |       |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| <b>Total</b>          |                                |                             |               |                 |                  |

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)

## Note 7 Extraordinary items

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

|                           | Description | This year<br>£ | Last year<br>£ |
|---------------------------|-------------|----------------|----------------|
| Extraordinary item 1      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |



**Note 9 Support Costs**

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

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of<br>allocation<br>(Describe<br>method) |
|----------------------------|---------------|------------|------------|------------|-------------|--|
|                            | £             | £          | £          | £          | £           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
| 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<br>£ | Last year<br>£ |
|---|----------------|----------------|
| <b>Independent examiner's fees</b>  | 2,000          | 2,600          |
| <b>Assurance services other than audit or independent examination</b>   |                |                |
| <b>Tax advisory fees</b>  |                |                |
| <b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b> |                |                |

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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

|  |
|--|
|  |
|--|

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 |
|----------------------|---------------------|
| £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

|     |
|-----|
| Nil |
|-----|

## 11.2 Average head count in the year

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | 1                   | 1                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>1</b>            | <b>1</b>            |

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

|  |
|--|
|  |
|--|

Please state the legal authority or reason for making the payment

|  |
|--|
|  |
|--|

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

|  |
|--|
|  |
|--|

## 11.4 Redundancy payments

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

Total amount of payment

|  |
|--|
|  |
|--|

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

|  |
|--|
|  |
|--|

The extent of redundancy funding at the balance sheet date

|  |
|--|
|  |
|--|

Please state the accounting policy for any redundancy or termination payments

|  |
|--|
|  |
|--|

**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.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|  |  |
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*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.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

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*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

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### 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.

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

| Analysis     | Grants to institutions | Grants to individuals | Support costs | Total |
|--------------|------------------------|-----------------------|---------------|-------|
|              |                        |                       | £             | £     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
| <b>Total</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.

|     |  |
|-----|--|
| Yes | Please provide details of charity's URL. |
| No  | Provide details below                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | -                             |

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

**14.1 Cost or valuation**

|                              | Silver & paintings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total  |
|------------------------------|--------------------|------------------------|-------------------------------------|----------------------------------|--------|
|                              | £                  | £                      | £                                   | £                                | £      |
| At the beginning of the year | 24,585             | -                      | -                                   | 36,331                           | 60,916 |
| Additions                    | 600                | -                      | -                                   | -                                | 600    |
| Revaluations                 | -                  | -                      | -                                   | -                                | -      |
| Disposals                    | -                  | -                      | -                                   | -                                | -      |
| Transfers *                  | -                  | -                      | -                                   | -                                | -      |
| At end of the year           | 25,185             | -                      | -                                   | 36,331                           | 61,516 |

**14.2 Depreciation and impairments**

| **Basis                  | SL or RB | SL or RB | SL or RB | SL     | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|--------|----------|---|
| ** Rate                  |          |          |          | 10%    |          |   |
| At beginning of the year | -        | -        | -        | 24,520 | 24,520   |   |
| Disposals                | -        | -        | -        | -      | -        |   |
| Depreciation             | -        | -        | -        | 2,553  | 2,553    |   |
| Impairment               | -        | -        | -        | -      | -        |   |
| Transfers*               | -        | -        | -        | -      | -        |   |
| At end of the year       | -        | -        | -        | 27,073 | 27,073   |   |

**14.3 Net book value**

|   |        |   |   |        |        |
|---|--------|---|---|--------|--------|
| Net book value at the beginning of the year | 24,585 | - | - | 11,811 | 36,396 |
| Net book value at the end of the year       | 25,185 | - | - | 9,258  | 34,443 |

**14.4 Impairment**

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

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**14.5 Revaluation**

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

the effective date of the revaluation

May-18

the name of independent valuer, if applicable

Darwins of Northallerton

the methods applied and significant assumptions

Open market value

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

Unknown

**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.

None

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

Not applicable

(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.

Not applicable

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**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**

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|----------|----------|----------|----------|---|
| ** Rate |          |          |          |          |   |

|                          |   |   |   |   |
|--------------------------|---|---|---|---|
| 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**Policies for the recognition of any capital development*

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## 15.5 Impairment

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

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## 15.6 Revaluation

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

*the effective date of the revaluation*

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*the name of independent valuer, if applicable*

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*the methods applied*

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

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## 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.*

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*(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.*

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

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

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

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

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**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.
- (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

|                          | **Basis |   |   |   |   | Straight Line<br>("SL") or<br>Reducing<br>Balance |
|--------------------------|---------|---|---|---|---|---|
| ** Rate                  |         |   |   |   |   |   |
| 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.*

|  |
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**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*

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

|  | At valuation<br>Group A | At cost Group<br>B | Total |
|--|-------------------------|--------------------|-------|
|  | £                       | £                  | £     |
| Carrying amount at the beginning of the period | -                       | -                  | -     |
| Additions                                      | -                       | -                  | -     |
| Disposals                                      | -                       | -                  | -     |
| Depreciation/impairment                        | -                       | -                  | -     |
| Revaluation                                    | -                       | -                  | -     |
| Carrying amount at the end of period           | -                       | -                  | -     |

## 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.

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## 16.9 Five year summary of heritage assets transactions

|                                    | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <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)**

|   | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total  |
|---|-------------------------|--------------------|-----------------------|--------------------|-------|--------|
| Carrying (fair) value at beginning of period  | -                       | 16,682             | -                     | -                  | -     | 16,682 |
| Add: additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -      |
| Less: disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -      |
| Less: impairments                             | -                       | -                  | -                     | -                  | -     | -      |
| Add: Reversal of impairments                  | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): net gain/(loss) on revaluation  | -                       | (478)              | -                     | -                  | -     | (478)  |
| Carrying (fair) value at end of year          | -                       | 16,204             | -                     | -                  | -     | 16,204 |

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

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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 |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Listed investments  | 16,204                 | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 16,204                 | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 16,204               |

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

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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

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**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 £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <i>Total</i> |             |             |

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 £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <i>Total</i> |             |             |

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

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**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.

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

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.

The investments hold no particular significance to the charity's financial position or performance

The investments are valued at their mid market bid price.

Not applicable

## 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>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <b>Other trading activities:</b> |                  |            |                  |            |                  |
| <i>Opening</i>                   | -                | 1,391      | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | (1,391)    | -                | -          | -                |
| <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>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

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

None

**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

Total

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| 288       | 4,971     |
| 288       | 4,971     |

*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 |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | -         |
| -         | -         |
| -         | -         |
| Total     | -         |

**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 |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 18,726                              | 7,817          | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>18,726</b>                       | <b>7,817</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<br>£ | Last year<br>£ |
|--|----------------|----------------|
| 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 Please provide:**

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

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**21.2 Movements in recognised provisions and funding commitment during the period**

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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).

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**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.

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

**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.

No such significance

**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 conditions related to its pledge should be given here.

Not applicable

**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.

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
|   |                              |
|   |                              |
|   |                              |
|   |                              |

**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 |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

|  |
|--|
|  |
|  |

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

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

| <b>This year</b><br><b>£</b> | <b>Last year</b><br><b>£</b> |
|------------------------------|------------------------------|
| -                            | -                            |
| 2,729                        | 2,730                        |
| 84,896                       | 77,045                       |
| -                            | -                            |
| 87,625                       | 79,775                       |

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

**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.

|  |
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|  |
|--|

**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.

|  |
|--|
|  |
|--|

**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.*

Please provide details of the nature of the event

Not applicable

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Not applicable

**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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names               | Type PE, EE<br>R or UR * | Purpose and Restrictions      | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|--------------------------|-------------------------------|---|---------------|------------------|----------------|--------------------------|---|
| Permanent Endowment Fund | PE                       | Payable on Closure of Unit    | 16,642                                      | -             | -                | -              | -                        | 16,642                                      |
| Unrestricted Income Fund | UR                       | Unrestricted                  | 104,004                                     | 66,087        | - 71,701         | -              | - 478                    | 97,912                                      |
| Designated Fund          | UR                       | Improvements to the Ante Room | 10,752                                      | -             | - 5,472          | -              | -                        | 5,280                                       |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
| <b>Other funds</b>       | N/a                      | N/a                           | -   | -             | -                | -              | -                        | -   |
|                          |                          | <b>Total Funds</b>            | <b>131,398</b>                              | <b>66,087</b> | <b>- 77,173</b>  | <b>-</b>       | <b>- 478</b>             | <b>119,834</b>                              |

## 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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names               | Type PE, EE<br>R or UR * | Purpose and Restrictions      | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------------|--------------------------|-------------------------------|---|---------------|------------------|----------------|--------------------------|---|
| Permanent Endowment Fund | PE                       | Payable on Closure of Unit    | 16,642                                      | -             | -                | -              | -                        | 16,642                                      |
| Unrestricted Income Fund | UR                       | Unrestricted                  | 56,075                                      | 57,164        | - 25,485         | -              | 16,250                   | 104,004                                     |
| Designated Fund          | UR                       | Improvements to the Ante Room | 10,752                                      | -             | -                | -              | -                        | 10,752                                      |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
|                          |                          |                               | -   | -             | -                | -              | -                        | -   |
| <b>Other funds</b>       | <b>N/a</b>               | <b>N/a</b>                    | -   | -             | -                | -              | -                        | -   |
|                          |                          | <b>Total Funds</b>            | <b>83,469</b>                               | <b>57,164</b> | <b>- 25,485</b>  | <b>-</b>       | <b>16,250</b>            | <b>131,398</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 |  |        |
| Between endowment and restricted funds    |  |        |
| Between endowment and unrestricted funds  |  |        |
|   |  |        |

**27.4 Designated funds**

| Planned use            | Purpose of the designation     | Amount |
|------------------------|--------------------------------|--------|
| Ante Room Improvements | Improvements for the Ante Room | 5,280  |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |

**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 |                      |   |       | Last year<br>TOTAL |
|-----------------|--|-------------------------------|----------------------|---|-------|--------------------|
|                 |  | This year                     |                      |   |       |                    |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  | £                             | £                    |   | £     | £                  |
|                 |  |                               |                      |   |       |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  |                               |                      |   |       |                    |

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

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

**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):     |           |           |
| TOTAL                       |           |           |

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

**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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
|                                      |                         |                                   | £      | £                     | £                                     | £   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |

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.

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

**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.

**WO'S & SGTS' MESS RAF LEEMING**

England & Wales - Charity number 1132669

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# Accounts

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**Trustees' Annual Report for the period**

**From** 1 Jun 20 **To** 31 May 21

**Charity name:** WOs' & SGTS' MESS RAF LEEMING

**Charity registration number:** 1132669

**Objectives and Activities**

|   | SORP reference |   |
|---|----------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17      | <p>The object of Royal Air Force Leeming WOs' and Sgts' Mess is:<br/>'The promotion of military efficiency of the armed forces of the Crown by the provision and support of facilities and activities for the efficiency and wellbeing of Service Personnel'.<br/>This object presents the Trustee with wide powers, enabling him to provide charitable assistance to all elements of the Royal Air Force Community. Internal subsidy of mess activities and grant-making are the Royal Air Force Leeming WOs' and Sgts' Mess principal means of delivering this charitable assistance.<br/>The Royal Air Force Leeming WOs' and Sgts' Mess has three aims set by the Trustee:</p> <ol style="list-style-type: none"><li>1. Encourage esprit de corps by enabling serving Mess members to mix together in both formal dining situations and informal social activities so as to help keep service traditions alive and encourage the wellbeing 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 Leeming community.</li></ol> |

|   |                           |  |
|---|---------------------------|--|
| <p>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.</p> | <p>Para 1.17 and 1.19</p> | <p>This Fund derives public benefit as it assists in providing Royal Air Force personnel with the necessary skills to carry out the Royal Air Force contribution to the defence of the United Kingdom and its interests. Service Funds are established for the benefit of Service personnel to promote military efficiency which underpins esprit de corps and team working. Service Funds help to encourage personnel to develop the character, spirit and attitude to face challenges and danger associated with military service. As a result, the Fund derives a 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. The operating brief of the WOs' and Sgts' Mess is to fund, from available investment income, bar profits and member's subscriptions, expenditure on the core items of formal functions, sport, and administrative costs.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p>   | <p>Para 1.18</p>          | <p>The above statement has been agreed by Royal Air Force Air Command HQ Service Funds staff and the Charity Commission. With assistance available from Air Command staff, the trustee has paid due regard to the guidance issued by the Charity Commission on public benefit.</p>   |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                               | SORP reference   |   |
|-------------------------------|------------------|---|
| <p>Policy on grant making</p> | <p>Para 1.38</p> | <p>All grants contained within the financial plan are presented to the Mess membership on an individual basis at an Extraordinary General Meeting to obtain their approval or rejection.</p> <p>Additional requests for grants or assistance outside of the scope of the financial plan are discussed by the Committee during their monthly meetings. Requests for assistance are considered by the Committee on the merits of each case. Activities requesting support are asked to provide financial details of any fund held by them.</p> <p>After consideration, the appropriate decision is made by the Committee. Either they agree to allocate the funds or to present the case to the Mess members for voting in their approval. All decisions made</p> |

|  |           |  |
|--|-----------|--|
|  |           | by the Committee are done so in accordance with their Power of Expenditure which is personally issued by the Trustee |
| Policy on social investment including program related investment | Para 1.38 | N/A  |
| Contribution made by volunteers                                  | Para 1.38 | None   |
| Other  |           | N/A  |

### Achievements and Performance

|   | SORP reference |  |
|---|----------------|--|
| 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. | Para 1.20      | <p>The RAF Leeming WOs' and Sgts' Mess typically holds 4 formal functions. The functions are Battle of Britain formal dinner, a Burns Night, Summer Ball and Christmas Draw, for the benefit of Mess members. Due to the COVID pandemic, these were cancelled. The underspend for these will go towards an enhanced budget for future functions within the Financial Plans for FY 21/22 and FY 22/23.</p> <p>The Mess would typically vote annually to give grants to events held on the Unit which benefit the wider service community. Due to the pandemic, most were cancelled. This year the Sgts' Mess provided a grant of £250.00 for the Vulnerable Elderly Christmas Meal/Hampers</p> <p>As part of the Annual Financial Planning process the Committee would typically seek the agreement of the membership in setting the level of subscriptions in the relevant membership categories. These subscriptions help to subsidise the formal functions, meet operating and maintenance costs as well as enabling the Mess to fund its grant giving activities. As the vote did not take place, the daily subscriptions stayed at 58p per day.</p> <p>The Sgts' Mess operate a bar as a primary purpose trading activity. The Financial Plan from FY19/20 put in place a Gross Percentage Profit for both the Bar and Bar Sundries to enable enough funds to be</p> |

|  |  |   |
|--|--|---|
|  |  | <p>generated to fulfil its subsidy and grant commitments. As no vote took place the GPP for the Bar stayed at 20% and Bar Sundries at 5% for FY20/21.</p> |
|--|--|---|

**Additional information (optional)**

You may choose to include further statements where relevant about:

|  |           |   |
|--|-----------|---|
| Achievements against objectives set                          | Para 1.41 | <p>The Financial Plan details the year's proposed expenditure and gives recommendations on how income required to meet this expenditure can be generated. All proposals for the commitment of expenditure, generation of income, including Gross Percentage Profit and Mess Charges are subject to ratification by the voting membership. The Mess must break even in its profit and loss activities. Consequently, the Sgts' Mess Committee aims to:</p> <ol style="list-style-type: none"> <li>1. Provide an achievable budget that allows financial commitment to be met.</li> <li>2. State any other specific plans for the Mess.</li> </ol> <p>Due to the COVID Pandemic, there was no Financial Plan agreed for FY20/21</p>   |
| Performance of fundraising activities against objectives set | Para 1.41 | <p>Sgts' Mess Bill Subscription actual income year to date is £53,579. There was no prediction for FY 20/21 however, the income had dropped from FY 19/20 when it was £55,600 a variance of £2,021.</p> <p>Bar Income Sales actual income year to date is £506 a significant drop from FY19/20 of £17,268 a variance of £16,762. This is due to the bar being closed for the majority of the FY due to the pandemic.</p> <p>Bar Sundries Income Sales actual income year to date is £16 a significant drop from FY 19/20 of £2,404 a variance of £2,388. Again this was due to bar closure.</p> <p>The Bar Cost of Goods Sold actual expenditure year to date is £421 a significant drop from FY 19/20 of £14,393 a variance of £13,972.</p> <p>The Bar Sundries Cost of Goods Sold actual expenditure year to date is £16 a significant drop from FY 19/20 of £2,301 a variance of £2,285.</p> |
| Investment performance against objectives                    | Para 1.41 | <p>See the table below. This details the closing balance of the investments accounts as of May 20 and May 21. The profit made on investments over this time period was £1116.15.</p>  |

| Nom Code | May 20  | May 21  | Profit/loss    |
|----------|---------|---------|----------------|
| 100201   | 6114.75 | 5844.84 | -270.27        |
| 100202   | 3846.23 | 4521.84 | 675.61         |
| 100203   | 2728.99 | 2730.01 | 1.02           |
| 100204   | 5606.01 | 6315.80 | 709.79         |
|          |         |         | <b>1116.15</b> |

## Financial Review

|   |                  |   |
|---|------------------|---|
| <p>Review of the charity's financial position at the end of the period</p>            | <p>Para 1.21</p> | <p>Sgts' Mess Bill Subscription actual income year to date is £53,579. There was no prediction for FY 20/21 however, the income had dropped from FY 19/20 when it was £55,600 a variance of £2,021.</p> <p>Bar Income Sales actual income year to date is £505.88 a significant drop from FY19/20 of £17,268.37 a variance of £16,763.25. This is due to the bar being closed for the majority of the FY due to the pandemic.</p> <p>Bar Sundries Income Sales actual income year to date is £16 a significant drop from FY 19/20 of £2,404a variance of £2,388. Again this was due to bar closure.</p> <p>The Bar Cost of Goods Sold actual expenditure year to date is £421 a significant drop from FY 19/20 of £14,393 a variance of £13,972.</p> <p>The Bar Sundries Cost of Goods Sold actual expenditure year to date is £16 a significant drop from FY 19/20 of £2,301 a variance of £2,285.</p> <p>Actual grant expenditure issued over the financial year amounted to £250 as a result of the pandemic. This will be increased to £4,300 in the Financial plan for FY 21/22.</p> <p>The current asset against current liability total is £78,230.</p> <p>£16.642 is the value of the Permanent Endowment Fund.</p> <p>The profit made on investments over this time period was £1116.15.</p> |
| <p>Statement explaining the policy for holding reserves stating why they are held</p> | <p>Para 1.22</p> | <p>The Royal Air Force Leeming WOs' and Sgts' Mess need a low level of reserves due to its role as a grant making charity and having few operational or staff commitments.</p>  |
| <p>Amount of reserves held</p>  | <p>Para 1.22</p> | <p>The Sgts' Mess hold £78,360 of reserves.</p>   |
| <p>Reasons for holding zero reserves</p>  | <p>Para 1.22</p> | <p>N/A</p>  |

|  |           |      |
|--|-----------|------|
| Details of fund materially in deficit  | Para 1.24 | N/A  |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | None |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | Principal income is generated by a daily Subscription rate levied to Mess members, operating a Bar Trading activity, and investment interest. Additionally, monies are occasionally pooled with contributions from the Royal Air Force Leeming Officers' Mess where joint projects are conducted.                    |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | The Trustee ensures adequate Funds are invested, as a minimum, which meet the same value as the Permanent Endowment Fund. Investments are reviewed and valued on an annual basis.  |
| A description of the principal risks facing the charity                         | Para 1.46 | The Trustee continues a programme of work to identify procedures in order to mitigate risk and to minimise potential impact should risk materialise. A Service Funds Internal Audit Board is convened at the start of each financial year to carry out an internal arithmetical and management audit of the charity. |
| Other   |           | N/A  |

### Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document (trust deed, royal charter)  | Para 1.25 | The WOs' and Sgts' Mess, a Service Fund, is governed by a Constitution.   |
| How is the charity constituted? (e.g unincorporated association, CIO)   | Para 1.25 | Service Funds are Unincorporated Associations   |
| 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 | Para 1.25 | The Station Commander at Royal Air Force Leeming is appointed as ex-officio Trustee of all Service Funds at Royal Air Force Leeming. Appointment of Station Commanders is controlled by Royal Air Force Personnel Manning organisation, currently based at Headquarters Air Command Royal Air Force High Wycombe. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |                  |  |
|--|------------------|--|
| <p>Policies and procedures adopted for the induction and training of trustees</p>                | <p>Para 1.51</p> | <p>Trustees are offered informal training as part of an induction at Headquarters Air Command by Service Funds Policy.<br/>Trustees are given a brief on takeover of their command explaining their roles and responsibilities. They are issued with a brief and a CC3.<br/>Trustees are recommended to attend a Trustee Training Day.</p>   |
| <p>The charity's organisational structure and any wider network with which the charity works</p> | <p>Para 1.51</p> | <p>The Trustee delegates the day to day management and control of the WOs' a Sgts' Mess, together with the authority for the disbursement of grants to a Management Committee chaired by the Chairman of the Mess Committee (CMC). The CMC is appointed by the Trustee. Members of the committee are appointed from each of the functional areas or sections of the unit. However, all management decisions, acquisitions and expenditure are subject to the Trustees approval by signature in the minute book.</p> <p>All committee appointments are ratified at an Extraordinary General Meeting. Current appointments are;</p> <ul style="list-style-type: none"> <li>Chairman Mess Committee</li> <li>Deputy Chairman</li> <li>Treasurer</li> <li>Deputy Treasurer</li> <li>Mess Secretary</li> <li>Deputy Secretary</li> <li>Bar Member</li> <li>Deputy Bar Member</li> <li>Entertainments Chair</li> <li>Deputy Entertainment Chair</li> <li>Property Member</li> <li>Deputy Property Member</li> <li>Messing Member</li> <li>Gardens Member</li> <li>Deputy Gardens Member</li> <li>Publicity Member</li> <li>Deputy Publicity Member</li> <li>Audio Visual Equipment Member</li> <li>Deputy Audio Visual Equipment Member</li> <li>House Improvements Member</li> <li>Deputy House Improvements Member</li> <li>Gaming Member</li> <li>Weekly Draw Member</li> <li>Deputy Weekly Draw Member</li> <li>Christmas Draw Member</li> <li>Deputy Christmas Draw Member</li> </ul> |

|                                       |           |  |
|---------------------------------------|-----------|--|
|                                       |           | <p>In addition, OC Accounts and the Mess Manager may attend committee meetings in an advisory capacity.</p> <p>Committee meetings take place each month. The budget for the following financial year is set in Apr/May by the Committee ready for approval by the Mess Members at an Extraordinary General Meeting. An Entertainments financial plan is provided which details a breakdown of each subsidy allocated to an event and is ratified by the members. Other financial items which are separately ratified by the members at the EGM include all Subscription Charges, Gross Profit Percentages and Power of Expenditure for the Committee. All grants are presented and approved on individual basis. All the above are included in the main body of the financial plan which is the final item, in its entirety, to be accepted and ratified by the Mess members.</p> <p>The Annual General Meeting ratifies the previous years' Annual Audited Statement of Financial Activities &amp; Balance Sheet of the Mess. The AGM may also include any other financial matters requiring members vote.</p> <p>Minutes are taken at each Committee and General Meeting and placed in a bound minute book and are circulated to reach the Trustee within 10 working days of the meeting for his approval signature.</p> |
| Relationship with any related parties | Para 1.51 | <p>As Trustee of all Service Funds at Royal Air Force Leeming, the Station Commander also has responsibility for one other separately registered Service Fund charity; namely the Royal Air Force Leeming Officers' Mess. He is also Trustee for the Royal Air Force Leeming Junior Ranks Welfare Fund and a number of other sport/society/welfare funds termed 'Banked Administration Funds'. All of which are excepted charities under Statutory Instrument 1056/65.</p>   |
| Other                                 |           | None   |

**Reference and Administrative details**

|                             |  |
|-----------------------------|--|
| Charity name                | WOs' & SGTS' MESS RAF LEEMING  |
| Other name the charity uses | Sgts' Mess   |
| Registered charity number   | 1132670  |
| Charity's principal address | Service Funds<br>Station HQ<br>Royal Air Force<br>Leeming<br>Northallerton<br>North Yorkshire<br>DL7 9NJ |
|                             |  |

**Names of the charity trustees who manage the charity**

|    | Trustee name       | Office (if any)   | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any)  |
|----|--------------------|-------------------|-----------------------------------|--|
| 1  | Gareth Prendergast | Station Commander | 24 Nov 21 - Present               | Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods). |
| 2  | Blythe Crawford    | Station Commander | 22 Nov 18- 24 Nov 21              | Appointment of Station Commanders is controlled by the Royal Air Force Manning Agency (See Trustee Selection Methods). |
| 3  |                    |                   |                                   |  |
| 4  |                    |                   |                                   |  |
| 5  |                    |                   |                                   |  |
| 6  |                    |                   |                                   |  |
| 7  |                    |                   |                                   |  |
| 8  |                    |                   |                                   |  |
| 9  |                    |                   |                                   |  |
| 10 |                    |                   |                                   |  |
| 11 |                    |                   |                                   |  |
| 12 |                    |                   |                                   |  |
| 13 |                    |                   |                                   |  |
| 14 |                    |                   |                                   |  |
| 15 |                    |                   |                                   |  |
| 16 |                    |                   |                                   |  |

**Corporate trustees – names of the directors at the date the report was approved**

|               |  |  |
|---------------|--|--|
| Director name |  |  |
| N/A           |  |  |
|               |  |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
| N/A          |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

**Funds held as custodian trustees on behalf of others**

|   |     |
|---|-----|
| Description of the assets held in this capacity   | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         | N/A |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|-----------------|------|---------|
|-----------------|------|---------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**Name of chief executive or names of senior staff members (Optional information)**

|  |
|--|
|  |
|--|

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|


**Other optional information**

|  |
|--|
|  |
|--|

**Declarations**

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

Signed on behalf of the charity's trustees

|                                     |   |  |
|-------------------------------------|---|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Gareth Prendergast  |  |
| Position (eg Secretary, Chair, etc) | Trustee   |  |

Date 

|               |
|---------------|
| 23 MARCH 2022 |
|---------------|

## **WO's & Sgts' Mess RAF Leeming**

### **Statement of trustees' responsibilities**

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**WO's & Sgts' Mess RAF Leeming**

**Independent examiner's report to the Trustee on the unaudited financial statements**

**WO's & Sgts' Mess RAF Leeming**

I report on the accounts of the Charity for the year ended 31 May 2021 set out on pages 17 to 57

**Respective responsibilities of trustee and examiner**

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with section 130 of the Charities Act; and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or

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



**W G Pearson FCA FCCA**

**Independent Examiner**

The Barker Partnership

Chartered accountants

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

23 / 03 / 2022



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

|                                       |                  |    |                        |                  |
|---------------------------------------|------------------|----|------------------------|------------------|
| Sergeants' Mess RAF Leeming           |                  |    | Charity No<br>(if any) | 1132669          |
| <b>Annual accounts for the period</b> |                  |    |                        |                  |
| Period start date                     | <b>01-Jun-20</b> | To | Period end date        | <b>31-May-21</b> |

## Section A Statement of financial activities

**Recommended categories by activity**

**Incoming resources (Note 3)**

**Income and endowments from:**

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

**Resources expended (Note 6)**

**Expenditure on:**

Raising funds

Charitable activities

Separate material item of expense

Other

**Total**

**Net income/(expenditure) before investment gains/(losses)**

Net gains/(losses) on investments

**Net income/(expenditure)**

**Extraordinary items**

**Transfers between funds**

**Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

**Net movement in funds**

**Reconciliation of funds:**

Total funds brought forward

**Total funds carried forward**

Guidance Notes


|     | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds<br>£<br>F05 |
|-----|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| S01 | 55,929                         | -                                   | -                           | 55,929                  | 55,600                       |
| S02 | 742                            | -                                   | -                           | 742                     | 20,073                       |
| S03 | -                              | -                                   | -                           | -                       | 41,565                       |
| S04 | 493                            | -                                   | -                           | 493                     | 500                          |
| S05 | -                              | -                                   | -                           | -                       | 9,135                        |
| S06 | -                              | -                                   | -                           | -                       | -                            |
| S07 | 57,164                         | -                                   | -                           | 57,164                  | 126,873                      |
| S08 | 2,049                          | -                                   | -                           | 2,049                   | 18,942                       |
| S09 | 18,178                         | -                                   | -                           | 18,178                  | 108,740                      |
| S10 | 2,705                          | -                                   | -                           | 2,705                   | 1,054                        |
| S11 | 2,553                          | -                                   | -                           | 2,553                   | 2,378                        |
| S12 | 25,485                         | -                                   | -                           | 25,485                  | 131,114                      |
| S13 | 31,679                         | -                                   | -                           | 31,679                  | 4,241                        |
| S14 | 1,115                          | -                                   | -                           | 1,115                   | 86                           |
| S15 | 32,794                         | -                                   | -                           | 32,794                  | 4,155                        |
| S16 | -                              | -                                   | -                           | -                       | -                            |
| S17 | -                              | -                                   | -                           | -                       | -                            |
| S18 | 15,135                         | -                                   | -                           | 15,135                  | -                            |
| S19 | -                              | -                                   | -                           | -                       | -                            |
| S20 | 47,929                         | -                                   | -                           | 47,929                  | 4,155                        |
| S21 | 66,827                         | -                                   | 16,642                      | 83,469                  | 87,624                       |
| S22 | 114,756                        | -                                   | 16,642                      | 131,398                 | 83,469                       |

## Section B

## Balance sheet

|   |             | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|   |             |                | £                  | £                       | £               | £               | £               |
|   |             |                | F01                | F02                     | F03             | F04             | F05             |
| <b>Fixed assets</b>                                   |             |                |                    |                         |                 |                 |                 |
| Intangible assets                                     | (Note 15)   | B01            | -                  | -                       | -               | -               | -               |
| Tangible assets                                       | (Note 14)   | B02            | 36,396             | -                       | -               | 36,396          | 21,464          |
| Heritage assets                                       | (Note 16)   | B03            | -                  | -                       | -               | -               | -               |
| Investments   | (Note 17)   | B04            | 40                 | -                       | 16,642          | 16,682          | 15,567          |
| <b>Total fixed assets</b>                             |             | B05            | 36,436             | -                       | 16,642          | 53,078          | 37,031          |
| <b>Current assets</b>                                 |             |                |                    |                         |                 |                 |                 |
| Stocks  | (Note 18)   | B06            | 1,391              | -                       | -               | 1,391           | 2,860           |
| Debtors   | (Note 19)   | B07            | 4,971              | -                       | -               | 4,971           | 8,119           |
| Investments   | (Note 17.4) | B08            | -                  | -                       | -               | -               | -               |
| Cash at bank and in hand                              | (Note 24)   | B09            | 79,775             | -                       | -               | 79,775          | 94,749          |
| <b>Total current assets</b>                           |             | B10            | 86,137             | -                       | -               | 86,137          | 105,728         |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 7,817              | -                       | -               | 7,817           | 59,290          |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 78,320             | -                       | -               | 78,320          | 46,438          |
| <b>Total assets less current liabilities</b>          |             | B13            | 114,756            | -                       | 16,642          | 131,398         | 83,469          |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -                  | -                       | -               | -               | -               |
| Provisions for liabilities                            |             | B15            | -                  | -                       | -               | -               | -               |
| <b>Total net assets or liabilities</b>                |             | B16            | 114,756            | -                       | 16,642          | 131,398         | 83,469          |
| <b>Funds of the Charity</b>                           |             |                |                    |                         |                 |                 |                 |
| Endowment funds                                       | (Note 27)   | B17            | -                  | -                       | 16,642          | 16,642          | 16,642          |
| Restricted income funds                               | (Note 27)   | B18            | -                  | -                       | -               | -               | -               |
| Unrestricted funds                                    |             | B19            | 104,004            | -                       | -               | 104,004         | 56,075          |
| Designated funds                                      |             |                | 10,752             | -                       | -               | 10,752          | 10,752          |
| Revaluation reserve                                   |             | B20            | -                  | -                       | -               | -               | -               |
| <b>Total funds</b>                                    |             | B21            | 114,756            | -                       | 16,642          | 131,398         | 83,469          |

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

| Signature   | Print Name | Date of approval<br>dd/mm/yyyy |
|---|------------|--------------------------------|
|  | PENDERGAST | 23/03/2022                     |
|   |            |                                |

## 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 accounts have been prepared in accordance with:

- and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

|   |
|---|
| ✓ |
|---|

\* -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;

*Not applicable*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

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.

*Not applicable*

**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* | ✓ | * -Tick as appropriate |
| No*  |   |                        |

*Please disclose:*

|   |   |
|---|---|
| <i>(i) the nature of the change in accounting policy;</i>   | There have been no changes in accounting policy |
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>  | Not applicable                                  |
| <i>(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.</i> | Not applicable                                  |

**Section C****Notes to the accounts****1.4 Changes to accounting estimates**

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

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

*Please disclose:*

|  |                |
|--|----------------|
| <i>(i) the nature of any changes;</i>  | Not applicable |
| <i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i> | Not applicable |
| <i>(iii) where practicable, the effect of the change in one or more future periods.</i>                          | Not applicable |

**1.5 Material prior year errors**

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

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

*Please disclose:*

|  |                |
|--|----------------|
| <i>(i) the nature of the prior period error;</i>   | Not applicable |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | Not applicable |
| <i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>                 | Not applicable |

## 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

There have been no changes in accounting policy

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

|                                    | Start of<br>period<br>£ | End of<br>period<br>£ |
|------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | -                       | -                     |
| <i>Adjustments:</i>                | -                       | -                     |
| Fund balance as restated           | <u>-</u>                | <u>-</u>              |

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

|  | End of<br>£ |
|--|-------------|
| Net income/(expenditure) as previously stated        | -           |
| <i>Adjustments:</i>                                  | -           |
| Previous period net income/(expenditure) as restated | <u>-</u>    |

## Note 2 Accounting policies

### 2.2 INCOME

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

| <b>Recognition of income</b>                             | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
|--|--|--|-----|----|-----|---|---|---|
| Yes  | No   | N/a  |     |    |     |   |   |   |
| ✓  |  |  |     |    |     |   |   |   |
| <b>Offsetting</b>  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
| Yes  | No   | N/a  |     |    |     |   |   |   |
| ✓  |  |  |     |    |     |   |   |   |
| <b>Grants and donations</b>                              | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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).</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Legacies</b>  | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Government grants</b>                                 | <p>The charity has received government grants in the reporting period</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a |   | ✓ |   |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  | ✓  |  |     |    |     |   |   |   |
| <b>Tax reclaims on donations and gifts</b>               | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Contractual income and performance related grants</b> | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Donated goods</b>                                     | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
|  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
|  | <p>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'.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
|  | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
|  | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Donated services and facilities</b>                   | <p>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.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
|  | <p>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.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Support costs</b>                                     | <p>The charity has incurred expenditure on support costs.</p>  | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table> | Yes | No | N/a |   | ✓ |   |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  | ✓  |  |     |    |     |   |   |   |
| <b>Volunteer help</b>                                    | <p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table> | Yes | No | N/a |   |   | ✓ |
| Yes  | No   | N/a  |     |    |     |   |   |   |
|  |  | ✓  |     |    |     |   |   |   |
| <b>Income from interest, royalties and dividends</b>     | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>   | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table> | Yes | No | N/a | ✓ |   |   |
| Yes  | No   | N/a  |     |    |     |   |   |   |
| ✓  |  |  |     |    |     |   |   |   |

|  |  |      |    |     |
|--|--|------|----|-----|
| <b>Income from membership subscriptions</b>          | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  | Yes  | No | 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  | No | N/a |
|  |  |      |    | ✓   |
| <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 FRS102 SORP) and are included as an item of other income in the SoFA.  | Yes  | No | 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  | No | N/a |
|  |  | ✓    |    |     |
| <b>2.3 EXPENDITURE AND LIABILITIES</b>               |  |      |    |     |
| <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  | No | N/a |
|  |  | ✓    |    |     |
| <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  | No | N/a |
|  |  | ✓    |    |     |
|  | 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  | No | N/a |
|  |  |      |    | ✓   |
| <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.                  | Yes  | No | 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  | No | N/a |
|  |  |      |    | ✓   |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes  | No | N/a |
|  |  | ✓    |    |     |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes  | No | N/a |
|  |  | ✓    |    |     |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes  | No | N/a |
|  |  | ✓    |    |     |
| <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  | Yes  | No | N/a |
|  |  | ✓    |    |     |
| <b>Basic financial instruments</b>                   | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.  | Yes  | No | N/a |
|  |  | ✓    |    |     |
| <b>2.4 ASSETS</b>                                    |  |      |    |     |
| <b>Tangible fixed assets for use by charity</b>      | These are capitalised if they can be used for more than one year, and cost at least  | £500 |    |     |
|  | They are valued at cost.   | Yes  | No | N/a |
|  |  |      | ✓  |     |
|  | The depreciation rates and methods used are disclosed in note 9.2.   | Yes  | No | N/a |
| <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 9.5    |      | ✓  |     |
|  | They are valued at cost.   | Yes  | No | N/a |
|  |  |      |    | ✓   |

**Section C**

**Notes to the accounts**

**(cont)**

|                                    |   |     |    |     |
|------------------------------------|---|-----|----|-----|
| <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 as disclosed in note 9.6.1.4.                        | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at cost.  | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | 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   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | 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.   | Yes | No | N/a |
|                                    |   | ✓   |    |     |
|                                    | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |
| <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.  | Yes | No | N/a |
|                                    |   | ✓   |    |     |
| <b>Current asset investments</b>   | The charity 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. | Yes | No | N/a |
|                                    |   |     | ✓  |     |
|                                    | They are valued at fair value except where they qualify as basic financial instruments.   | Yes | No | N/a |
|                                    |   |     |    | ✓   |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

| Analysis                          |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|-----------------------------------|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:           | Donations and gifts  | 2,350              | -                       | -               | 2,350            | -               |
|                                   | Gift Aid   | -                  | -                       | -               | -                | -               |
|                                   | Legacies   | -                  | -                       | -               | -                | -               |
|                                   | General grants provided by government/other charities                      | -                  | -                       | -               | -                | -               |
|                                   | Membership subscriptions and sponsorships which are in substance donations | 53,579             | -                       | -               | 53,579           | 55,600          |
|                                   | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>55,929</b>      | <b>-</b>                | <b>-</b>        | <b>55,929</b>    | <b>55,600</b>   |
| Charitable activities:            | Bar  | 742                | -                       | -               | 742              | 20,073          |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                      | <b>742</b>   | <b>-</b>           | <b>-</b>                | <b>742</b>      | <b>20,073</b>    |                 |
| Other trading activities:         | Function income  | -                  | -                       | -               | -                | 41,565          |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                      | <b>-</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>41,565</b>    |                 |
| Income from investments:          | CCLA Fixed   | 182                | -                       | -               | 182              | 95              |
|                                   | Black Rock   | 96                 | -                       | -               | 96               | 67              |
|                                   | CCLA High Interest   | 38                 | -                       | -               | 38               | 251             |
|                                   | CCLA Equity  | 177                | -                       | -               | 177              | 87              |
| <b>Total</b>                      | <b>493</b>   | <b>-</b>           | <b>-</b>                | <b>493</b>      | <b>500</b>       |                 |
| Separate material item of income: | ISS Gainshare  | -                  | -                       | -               | -                | -               |
|                                   | Gaming Machine Gainshare   | -                  | -                       | -               | -                | 9,135           |
|                                   |  | -                  | -                       | -               | -                | -               |
|                                   |  | -                  | -                       | -               | -                | -               |
| <b>Total</b>                      | <b>-</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>9,135</b>     |                 |
| 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  | -                  | -                       | -               | -                | -               |
|                                   | <b>Total</b>   | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| <b>TOTAL INCOME</b>               | <b>57,164</b>  | <b>-</b>           | <b>-</b>                | <b>57,164</b>   | <b>126,873</b>   |                 |

## 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<br>£ | Last year<br>£ |
|--------------------|--------------|----------------|----------------|
| Government grant 1 |              | -              | -              |
| Government grant 2 |              | -              | -              |
| Government grant 3 |              | -              | -              |
| Other              |              | -              | -              |
|                    | <b>Total</b> | -              | -              |

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

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

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

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

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

## Note 6

## Analysis of expenditure

| Analysis  | Unrestricted  | Restricted   | Endowment | Total funds   | Prior year     |
|---|---------------|--------------|-----------|---------------|----------------|
|   | funds         | income funds | funds     | £             | £              |
| <b>Expenditure on raising funds:</b>                                    |               |              |           |               |                |
| Incurring seeking donations   | -             | -            | -         | -             | -              |
| Incurring seeking legacies  | -             | -            | -         | -             | -              |
| Incurring seeking grants  |               |              |           |               |                |
| Operating membership schemes and social lotteries                       |               |              |           |               |                |
| Staging fundraising events  |               |              |           |               |                |
| Fundraising agents  |               |              |           |               |                |
| Operating charity shops   |               |              |           |               |                |
| Operating a trading company undertaking non-charitable trading activity |               |              |           |               |                |
| Advertising, marketing, direct mail and publicity                       | -             | -            | -         | -             | -              |
| Start up costs incurred in generating new source of future income       | -             | -            | -         | -             | -              |
| Database development costs  | -             | -            | -         | -             | -              |
| Other trading activities  | 2,049         |              |           | 2,049         | 18,942         |
| Investment management costs:  | -             | -            | -         | -             | -              |
| Portfolio management costs  | -             | -            | -         | -             | -              |
| Cost of obtaining investment advice                                     | -             | -            | -         | -             | -              |
| Investment administration costs   | -             | -            | -         | -             | -              |
| Intellectual property licencing costs                                   | -             | -            | -         | -             | -              |
| Rent collection, property repairs and maintenance charges               | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
| <b>Total expenditure on raising funds</b>                               | <b>2,049</b>  | <b>-</b>     | <b>-</b>  | <b>2,049</b>  | <b>18,942</b>  |
| <b>Expenditure on charitable activities</b>                             |               |              |           |               |                |
| Grants  | -             | -            | -         | -             | -              |
| Mess Improvements/gardens   | 59            |              |           | 59            | 70             |
| Garages   | -             |              |           | -             | -              |
| Maintenance and hire  | 8,812         |              |           | 8,812         | 12,264         |
| Independent Examiner Fees   | 2,600         |              |           | 2,600         | 2,600          |
| Insurance   | 384           | -            | -         | 384           | 276            |
| Ents Licences   | -             | -            | -         | -             | -              |
| Functions   | 6,063         | -            | -         | 6,063         | 89,757         |
| Bar furniture   | -             | -            | -         | -             | -              |
| Sundry expenses   | 260           | -            | -         | 260           | 3,573          |
| <b>Total expenditure on charitable activities</b>                       | <b>18,178</b> | <b>-</b>     | <b>-</b>  | <b>18,178</b> | <b>108,740</b> |
| <b>Separate material item of expense</b>                                |               |              |           |               |                |
| Bad debts   | 2,705         | -            | -         | 2,705         | 1,054          |
|   | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
| <b>Total</b>  | <b>2,705</b>  | <b>-</b>     | <b>-</b>  | <b>2,705</b>  | <b>1,054</b>   |
| <b>Other</b>  |               |              |           |               |                |
| Depreciation  | 2,553         | -            | -         | 2,553         | 2,378          |
|   | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
|   | -             | -            | -         | -             | -              |
| <b>Total other expenditure</b>  | <b>2,553</b>  | <b>-</b>     | <b>-</b>  | <b>2,553</b>  | <b>2,378</b>   |
| <b>TOTAL EXPENDITURE</b>  | <b>25,485</b> | <b>-</b>     | <b>-</b>  | <b>25,485</b> | <b>131,114</b> |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
|                       | £                              | £                           | £             | £               | £                |
| Activity 1            |                                |                             |               |                 |                  |
| Activity 2            |                                |                             |               |                 |                  |
| Other                 |                                |                             |               |                 |                  |
| <b>Total</b>          |                                |                             |               |                 |                  |

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)

|  |
|--|
|  |
|--|

## Note 7 Extraordinary items

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

|                           | Description | This year<br>£ | Last year<br>£ |
|---------------------------|-------------|----------------|----------------|
| Extraordinary item 1      |             | -              | -              |
| Extraordinary item 2      |             | -              | -              |
| Extraordinary item 3      |             | -              | -              |
| Extraordinary item 4      |             | -              | -              |
| Total extraordinary items |             | -              | -              |



**Note 9 Support Costs**

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

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of<br>allocation<br>(Describe<br>method) |
|----------------------------|---------------|------------|------------|------------|-------------|--|
|                            | £             | £          | £          | £          | £           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
|                            | -             | -          |            | -          | -           |  |
| 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).*

**Independent examiner's fees**

**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**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| 2,600                  | 2,600                  |
|                        |                        |
|                        |                        |
|                        |                        |

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

**11.1 Staff Costs**

|   | This year<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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

*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 |
|----------------------|---------------------|
| £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

Nil

**11.2 Average head count in the year**

The parts of the charity in which the employees work

|                       | This year<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | -                   | -                   |
| Governance            | 1                   | 1                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>1</b>            | <b>1</b>            |

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

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

**11.4 Redundancy payments**

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

Total amount of payment

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

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

**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.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|  |  |
|--|--|
|  |  |
|  |  |

**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.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

|  |  |
|--|--|
|  |  |
|  |  |

**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

|  |  |
|--|--|
|  |  |
|  |  |

**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.

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

| Analysis     | Grants to institutions | Grants to individuals | Support costs | Total |
|--------------|------------------------|-----------------------|---------------|-------|
|              |                        |                       | £             | £     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
|              | -                      | -                     | -             | -     |
| <b>Total</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.

|     |  |
|-----|--|
| Yes | Please provide details of charity's URL. |
| No  | Provide details below                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---|---------|-------------------------------|
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
|   |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | -                             |

**Note 14 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

|                              | Silver & paintings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total  |
|------------------------------|--------------------|------------------------|-------------------------------------|----------------------------------|--------|
|                              | £                  | £                      | £                                   | £                                | £      |
| At the beginning of the year | 8,850              | -                      | -                                   | 34,581                           | 43,431 |
| Additions                    | 600                | -                      | -                                   | 1,750                            | 2,350  |
| Revaluations                 | 15,135             | -                      | -                                   | -                                | 15,135 |
| Disposals                    | -                  | -                      | -                                   | -                                | -      |
| Transfers *                  | -                  | -                      | -                                   | -                                | -      |
| At end of the year           | 24,585             | -                      | -                                   | 36,331                           | 60,916 |

**14.2 Depreciation and impairments**

|                          | SL or RB | SL or RB | SL or RB | SL     | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|--------|----------|---|
| **Basis                  |          |          |          |        |          |   |
| ** Rate                  |          |          |          | 10%    |          |   |
| At beginning of the year | -        | -        | -        | 21,967 | 21,967   |   |
| Disposals                | -        | -        | -        | -      | -        |   |
| Depreciation             | -        | -        | -        | 2,553  | 2,553    |   |
| Impairment               | -        | -        | -        | -      | -        |   |
| Transfers*               | -        | -        | -        | -      | -        |   |
| At end of the year       | -        | -        | -        | 24,520 | 24,520   |   |

**14.3 Net book value**

|   |        |   |   |        |        |
|---|--------|---|---|--------|--------|
| Net book value at the beginning of the year | 8,850  | - | - | 12,614 | 21,464 |
| Net book value at the end of the year       | 24,585 | - | - | 11,811 | 36,396 |

**14.4 Impairment**

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

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**14.5 Revaluation**

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

|   |                          |
|---|--------------------------|
| the effective date of the revaluation   | May-18                   |
| the name of independent valuer, if applicable   | Darwins of Northallerton |
| the methods applied and significant assumptions   | Open market value        |
| the carrying amount that would have been recognised had the assets been carried under the cost model. | Unknown                  |

**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.

|                |
|----------------|
| None           |
| Not applicable |
| Not applicable |

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**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**

| **Basis                  | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|--------------------------|----------|----------|----------|----------|---|
| ** Rate                  |          |          |          |          |   |
| At beginning of the year | -        | -        | -        | -        |   |
| Disposals                | -        | -        | -        | -        |   |
| Amortisation             | -        | -        | -        | -        |   |
| Impairment               | -        | -        | -        | -        |   |
| Transfers*               | -        | -        | -        | -        |   |
| At end of year           | -        | -        | -        | -        |   |

**15.3 Net book value**

|   |   |   |   |   |
|---|---|---|---|---|
| Nat 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*

*Policies for the recognition of any capital development*

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**15.5 Impairment**

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

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**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.*

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**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.*

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

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**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.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

|         | **Basis |  |  |  |  | Straight Line<br>("SL") or<br>Reducing<br>Balance |
|---------|---------|--|--|--|--|---|
| ** Rate |         |  |  |  |  |   |

|                          |   |   |   |   |   |
|--------------------------|---|---|---|---|---|
| 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.

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**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

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

|  | At valuation<br>Group A | At cost Group<br>B | Total |
|--|-------------------------|--------------------|-------|
|  | £                       | £                  | £     |
| Carrying amount at the beginning of the period | -                       | -                  | -     |
| Additions                                      | -                       | -                  | -     |
| Disposals                                      | -                       | -                  | -     |
| Depreciation/impairment                        | -                       | -                  | -     |
| Revaluation                                    | -                       | -                  | -     |
| Carrying amount at the end of period           | -                       | -                  | -     |

## 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.

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## 16.9 Five year summary of heritage assets transactions

|                                    | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------|------|------|------|------|------|
|                                    | £    | £    | £    | £    | £    |
| <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)

|   | Cash & cash equivalents | Listed investments | Investment properties | Social investments | Other | Total  |
|---|-------------------------|--------------------|-----------------------|--------------------|-------|--------|
| Carrying (fair) value at beginning of period  | -                       | 15,567             | -                     | -                  | -     | 15,567 |
| Add: additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -      |
| Less: disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -      |
| Less: impairments                             | -                       | -                  | -                     | -                  | -     | -      |
| Add: Reversal of impairments                  | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -      |
| Add/(deduct): net gain/(loss) on revaluation  | -                       | 1,115              | -                     | -                  | -     | 1,115  |
| Carrying (fair) value at end of year          | -                       | 16,682             | -                     | -                  | -     | 16,682 |

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

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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 |
|---|------------------------|----------------------|
|   | £                      | £                    |
| Cash or cash equivalents                                  | -                      | -                    |
| Listed investments  | 16,682                 | -                    |
| Investment properties                                     | -                      | -                    |
| Social investments  | -                      | -                    |
| Other investments   | -                      | -                    |
| Total   | 16,682                 | -                    |
| Grand total (Fair value at year end+Cost less impairment) |                        | 16,682               |

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

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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

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**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 £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <i>Total</i> |             |             |

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 £ |
|--------------|-------------|-------------|
|              |             |             |
|              |             |             |
|              |             |             |
| <i>Total</i> |             |             |

Terms and conditions eg interest rate, security provided

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

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

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**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.

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

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.

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| The investments hold no particular significance to the charity's financial position or performance |
| The investments are valued at their mid market bid price.  |
| Not applicable   |

## 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>                   | -                | -          | -                | -          | -                |
| <i>Added in period</i>           | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>        | -                | -          | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | -          | -                | -          | -                |
| <b>Other trading activities:</b> |                  |            |                  |            |                  |
| <i>Opening</i>                   | -                | 2,860      | -                | -          | -                |
| <i>Added in period</i>           | -                | 2,049      | -                | -          | -                |
| <i>Expensed in period</i>        | -                | (3,518)    | -                | -          | -                |
| <i>Impaired</i>                  | -                | -          | -                | -          | -                |
| <i>Closing</i>                   | -                | 1,391      | -                | -          | -                |
| <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>           | -                | -          | -                | -          | -                |
| <b>Total previous year</b>       | -                | -          | -                | -          | -                |

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

None

**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

**Total**

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |
| -         | 679       |
| 4,971     | 7,440     |
| 4,971     | 8,119     |

*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> | -         |

**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 |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | -                                   | -              | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | 7,817                               | 59,290         | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>7,817</b>                        | <b>59,290</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.*

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***Movement in deferred income account***

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| 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       |  |

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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 Please provide:**

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

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**21.2 Movements in recognised provisions and funding commitment during the period**

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

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |
| -              | -              |

**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).

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**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.

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

**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.**

No such significance

**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 conditions related to its pledge should be given here.**

Not applicable

**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.

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
|   |                              |
|   |                              |
|   |                              |
|   |                              |

**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 |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

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

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

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

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| 2,730                  | 2,729                  |
| 77,045                 | 92,020                 |
| -                      | -                      |
| 79,775                 | 94,749                 |

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

**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.

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**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.

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**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.*

**Please provide details of the nature of the event**

Not applicable

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Not applicable

## 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 - expendible 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<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|--------------------------|-----------------------|-------------------------------|------------------------------------|-------------|------------------|----------------|-----------------------|------------------------------------|
| Permanent Endowment Fund | PE                    | Payable on Closure of Unit    | 16,642                             | -           | -                | -              | -                     | 16,642                             |
| Unrestricted Income Fund | UR                    | Unrestricted                  | 56,075                             | 57,164      | - 25,485         | -              | 16,250                | 104,004                            |
| Designated Fund          | UR                    | Improvements to the Ante Room | 10,752                             | -           | -                | -              | -                     | 10,752                             |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -           | -                | -              | -                     | -                                  |
| <b>Other funds</b>       | N/a                   | N/a                           | -                                  | -           | -                | -              | -                     | -                                  |
|                          |                       | <b>Total Funds</b>            | 83,469                             | 57,164      | - 25,485         | -              | 16,250                | 131,398                            |

## 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 - expendible 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<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|--------------------------|-----------------------|-------------------------------|------------------------------------|----------------|------------------|----------------|-----------------------|------------------------------------|
| Permanent Endowment Fund | PE                    | Payable on Closure of Unit    | 16,642                             | -              | -                | -              | -                     | 16,642                             |
| Unrestricted Income Fund | UR                    | Unrestricted                  | 60,230                             | 126,873        | - 131,114        | -              | 86                    | 56,075                             |
| Designated Fund          | UR                    | Improvements to the Ante Room | 10,752                             | -              | -                | -              | -                     | 10,752                             |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       |                               | -                                  | -              | -                | -              | -                     | -                                  |
| <b>Other funds</b>       | N/a                   | N/a                           | -                                  | -              | -                | -              | -                     | -                                  |
|                          |                       | <b>Total Funds</b>            | <b>87,624</b>                      | <b>126,873</b> | <b>- 131,114</b> | <b>-</b>       | <b>86</b>             | <b>83,469</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 |  |        |
| Between endowment and restricted funds    |  |        |
| Between endowment and unrestricted funds  |  |        |
|   |  |        |

## 27.4 Designated funds

| Planned use            | Purpose of the designation     | Amount |
|------------------------|--------------------------------|--------|
| Ante Room Improvements | Improvements for the Ante Room | 10,752 |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |
|                        |                                |        |

**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 |                      |   |       | Last year<br>TOTAL |
|-----------------|--|-------------------------------|----------------------|---|-------|--------------------|
|                 |  | This year                     |                      |   |       |                    |
|                 |  | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  | £                             | £                    |   | £     | £                  |
|                 |  |                               |                      |   |       |                    |
|                 |  |                               |                      |   |       |                    |
|                 |  |                               |                      |   |       |                    |

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

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

**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):     |           |           |
|                             |           |           |
| TOTAL                       |           |           |

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

**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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---|
|                                      |                         |                                   | £      | £                     | £                                     | £   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |
|                                      |                         |                                   |        |                       |                                       |   |

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.

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

**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.