

**THE ROYAL AIR FORCE WINTER SPORTS
ALPINE ASSOCIATION**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE YEAR ENDED
31ST MAY 2022**

CHARITY REGISTRATION No: 1133113

COMPANY REGISTRATION No: 07002524

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
Chichester
PO18 8NF

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

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**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST MAY 2022**

CHARITY NUMBER	1133113
COMPANY REGISTRATION NUMBER	07002524
START OF FINANCIAL YEAR	1st June 2021
END OF FINANCIAL YEAR	31st May 2022
DIRECTORS AT 31ST MAY 2022	<div> <div> Martin Cunningham Michael Waring Joanna Bland Adam Shave Brian Wood Nicola Duncan Robert Jackson David Tozer </div> <div> Chair Appointed 1st June 2022 </div> </div>
	<p>The Chair is appointed by AOC 22 Group. Other Trustees are elected at AGM.</p>
COMPANY SECRETARY	Wilsons (Company Secretaries) Ltd
REGISTERED ADDRESS	Alexandra House St John's Street Salisbury Wiltshire SP1 2SB
DATE OF INCORPORATION	27th August 2009
GOVERNING DOCUMENT	Memorandum and Articles of Association Incorporated 27th August 2009
BANKERS	Royal Bank of Scotland Holt's Military Banking 200 Fowler Avenue Fowler Business Park Farnborough Hampshire GU14 7JP
INDEPENDENT EXAMINER	J Irvine-Smith FCIE Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
OBJECTS	<p>The objects for which the Charity is established (the "Objects") are to promote the effectiveness of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Winter Sports.</p>

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST MAY 2022**

OBJECTS AND ACTIVITIES

The objects for which the Charity is established (the "Objects") are to promote the effectiveness of His Majesty's Armed Forces by increasing physical fitness, fostering the esprit de corps and raising morale of members of the Royal Air Force and other services in an inclusive and safe environment, through the promotion of participation and furthering its proper administration whilst enabling the provision of facilities for Winter Sports.

The main activities are: to hold an annual championships to further promote the charitable objectives and introduce "grass root" individuals to winter sports; and provision of tuition to improve and extend personnel beyond their current capabilities in the areas of alpine skiing, snowboarding and telemarking.

The trustees have been mindful of the guidance issued by the Charities on public benefit.

Grants made by the Charity are done with the interests of further developing individuals' participation at representative level and ensuring access to sport for all.

Development squads, training camps and 'taster' sessions are widely offered to allow individuals to access sport and determine their level of interest and suitability.

It is acknowledged that sport in the RAF is delivered through the aegis of the Sports Associations and the willing, enthusiastic volunteers who undertake roles on the Executive Committees and in the associations. The delivery of RAF competition would not be possible without officials, all of whom are volunteers. The contribution in these roles is highly valued and much appreciated and recognised as a duty activity in Service policy documents.

ACHIEVEMENTS AND PERFORMANCE

Providing access to winter sports for military personnel through UK indoor training and competitions, developmental overseas training camps and delivery of a competitive platform through the RAF Alpine Championships. Provided tuition to improve and develop all such personnel, including the development of alpine skiing, snowboarding and telemark skiing. Provided financial assistance to RAF alpine skiing, snowboarding and telemark skiing squads in order to facilitate their respective training programmes.

Although COVID-19 limited the ability to provide overseas training and competition for grass root personnel as restrictions eased opportunities were taken to deliver training and competition for the squads with minimal risk. Great improvements have been noted in many of the squad outputs, both individually and as a team, even during a history of significant restriction with respect to access to snow and training opportunities. Planning activity and development of instructors to deliver a full programme of activity for 2023 and 2024 also took place in the reporting period.

FINANCIAL REVIEW

The Charity is in a conservatively healthy position, having resumed normal levels of training and activity in 2022 (and with permitted spending of 2022 funds for early 2023 activity). It has therefore used the majority of the underspend reserves built up in 2020 and 2021.

A revised costed budget covering the next 24 month period has been completed to ensure the Charity can remain financially stable with essential reserves in place to account for the anticipated increases in expenditure (due to cost of living increases and greater ambitions for the reach of the Association).

Reserves are held to ensure planned activity is not adversely affected if: income streams do not match anticipated levels, to allow for changes in cash flow throughout the year, and to account for unexpected or higher than anticipated expenditures.

The RAF Winter Sports Alpine Association receives grants from the RAF Central Fund, RAF Sports Lottery and UK Armed Forces. In addition, sponsorship and donations are sought to provide additional, non-public funds which are used to support the objects of the Association; in particular the development of alpine sports at all levels in the RAF.

A large part of the Charity's income is received from voluntary donations which, although are carefully managed, are an unreliable source of income and are received on a rolling basis throughout the FY, not tied to the periods of activity expenditure.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST MAY 2022**

FINANCIAL REVIEW (Continued)

A significant reduction in Central Fund grant funding for 2023 has been received, which, when combined with a significant increase in the cost of delivering training and activities (due to global inflation rates), places a considerable risk to the ambitions of The Winter Sports Alpine Association for the next 5 years.

The successful return to training and activity delivery in the second half of 2022 and early 2023 has shown there is a large, and growing demand for "grass roots" RAF personnel to engage with Winter Sports activity. To meet this demand the number and scale of planned training and activity has been increased, but when faced with reduced grant income and higher costs external funding solutions (such as sponsorship and donations) are relied upon as an essential element of the costed plan.

GOVERNANCE

The Chairman is appointed by AOC 22 Group. Other Trustees are appointed by member vote at AGM by virtue of their role and background in terms of being suitably qualified and experienced personnel. Trustees serve a maximum of a 3 year term before resigning but can be re-elected an unlimited number of times if required.

Wilson's legal offer a trustees induction day which all trustees are encouraged to attend on coming in to post.

STATEMENT OF DIRECTORS RESPONSIBILITIES:

The Charities Act and the Companies Act require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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

The directors are also responsible for the contents of the Report of the Directors, and the responsibility of the independent examiner in relation to the Report of the Directors is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st May 2022, and confirm that I have made available all information necessary for its preparation.

Signature:  Director

Date: 23 Feb 23

Print Name: JOANNA BLAND

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2022**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOMING RESOURCES					
Donations and Legacies	3a	82,000	70,972	152,972	57,617
Charitable Activities	3b	70,190	-	70,190	5,611
Other Trading Activities	3c	61,900	-	61,900	80,500
Investments		-	-	-	-
Other		-	-	-	-
TOTAL		214,090	70,972	285,062	143,728
RESOURCES EXPENDED					
Expenditure on:					
Charitable Activities	4	278,413	148,737	427,150	42,236
TOTAL		278,413	148,737	427,150	42,236
NET INCOMING/ (OUTGOING)		(64,323)	(77,765)	(142,088)	101,492
Total Funds Brought Forward		264,193	98,973	363,166	261,674
Transfers between Funds		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		199,870	21,208	221,078	363,166

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MAY 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-May-22 Total £	31-May-21 Total £
Fixed Assets					
Tangible assets	2	2,262	-	2,262	3,016
Current Assets					
Debtors	6	120,537	-	120,537	96,281
Cash at bank and in hand		146,306	21,208	167,514	285,676
Total Current Assets		266,843	21,208	288,051	381,957
Creditors: amounts falling due within one year	7	69,235	-	69,235	21,807
NET ASSETS		199,870	21,208	221,078	363,166
FUNDS OF THE CHARITY					
Unrestricted Funds		199,870	-	199,870	264,193
Restricted Funds	5	-	21,208	21,208	98,973
TOTAL FUNDS		199,870	21,208	221,078	363,166

DIRECTORS' RESPONSIBILITIES

The directors are satisfied that for the year ended on 31st May 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 13.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - [Charities SORP (FRS 102)] and the Charities Act 2011.

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

Approved by the Directors on the 23 Feb 23

Signed on their behalf by , Director

Print Name:

JOANNA BLAND

Company Number: 7002524

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022**

1. ACCOUNTING POLICIES

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP [FRS 102]) and the Charities Act 2011.

The Royal Air Force Winter Sports Alpine Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022**

1. ACCOUNTING POLICIES

Incoming Resources (continued)

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

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.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Charity Status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Assets

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MAY 2022**

Assets (continued)

Fixed Assets

These are capitalised if they can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Snowboard	10%
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2. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
Snowboard Assets				
Cost	01-Jun-21	7,540	-	7,540
Additions		-	-	-
Cost at	31-May-22	<u>7,540</u>	<u>-</u>	<u>7,540</u>
Depreciation	01-Jun-21	4,524	-	4,524
Charge		754	-	754
Depreciation at	31-May-22	<u>5,278</u>	<u>-</u>	<u>5,278</u>
Net Book Value	31-May-22	<u>2,262</u>	<u>-</u>	<u>2,262</u>
	31-May-21	<u>3,016</u>	<u>-</u>	<u>3,016</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-May-22 : None
31-May-21 : None

3. ANALYSIS OF INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations and Legacies				
RAF Central Fund grants	-	60,972	60,972	43,317
Other grants	-	10,000	10,000	10,300
Donations	82,000	-	82,000	4,000
	<u>82,000</u>	<u>70,972</u>	<u>152,972</u>	<u>57,617</u>
b) Charitable Activities				
Personal contributions for activities	64,382	-	64,382	5,611
Insurance claims	5,808	-	5,808	-
Other	-	-	-	-
	<u>70,190</u>	<u>-</u>	<u>70,190</u>	<u>5,611</u>
c) Trading Activities				
Sponsorship	61,900	-	61,900	80,500
	<u>61,900</u>	<u>-</u>	<u>61,900</u>	<u>80,500</u>

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MAY 2022**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
RAF Championships	66,814	10,957	77,771	-
Indoor Champs	17,565	740	18,305	5,014
Training Camps	23,221	31,580	54,801	-
Inter Services	42,227	34,607	76,834	-
Overseas Visits	53,003	20,173	73,176	-
Clothing, Kit & Equipment	22,172	14,940	37,112	9,428
Coaching & Course Costs	11,639	27,624	39,263	698
Sponsorship Costs	2,742	-	2,742	-
Operational costs	9,855	7,036	16,891	4,107
New Member Engagement	-	1,080	1,080	360
Grants awarded*	22,353	-	22,353	20,367
Other Expenses	6,068	-	6,068	838
Depreciation	754	-	754	754
Bad debt write off	-	-	-	670
	278,413	148,737	427,150	42,236

Governance Costs included in Expenditure on Charitable Activities above:

	2021/22 £	2020/21 £
Solicitor's Fees - Company Secretarial	367	367
Costs relating to the Annual General Meeting	2,464	-
Independent Examiner's Fees	1,140	1,140

***Grants Awarded:**

Other RAF Winter Sports Associations	20,367	20,367
Individual Awards	1,986	-
	22,353	20,367

5. RESTRICTED FUNDS

	BALANCE 31-May-21 £	Income £	CURRENT YEAR Expenditure £	Transfers £	BALANCE 31-May-22 £
RAF Central Fund Grants:					
Association/Champs: CF Grant 2021	31,583	(14,557)	17,026	-	-
Association/Champs: CF Grant 2022	-	10,459	492	-	9,967
Ski: CF Grant 2021	27,410	6,226	33,636	-	-
Ski: CF Grant 2022	-	22,433	22,433	-	-
Snowboard: CF Grant 2021	32,370	3,007	35,377	-	-
Snowboard: CF Grant 2022	-	17,139	17,139	-	-
Telemark: CF Grant 2021	7,310	5,324	12,634	-	-
Telemark: CF Grant 2022	-	10,941	-	-	10,941
RAF Sports Federation Grant (Ski)	300	-	-	-	300
UKAF Grant	-	10,000	10,000	-	-
	98,973	70,972	148,737	-	21,208

Central Fund Grant is for operating costs, kit and equipment, overseas visits and development activities. A new grant is given each year, and any unspent from the previous year is returned.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MAY 2022**

5. RESTRICTED FUNDS (continued)

	BALANCE 31-May-20 £	Income £	PRIOR YEAR Expenditure £	Transfers £	BALANCE 31-May-21 £
RAF Central Fund Grants:					
Association/Champs: CF Grant 2020	14,726	(19,607)	1,472	6,353	-
Association/Champs: CF Grant 2021	-	32,678	1,095	-	31,583
Ski: CF Grant 2020	9,412	(17,034)	-	7,622	-
Ski: CF Grant 2021	-	28,390	980	-	27,410
Snowboard: CF Grant 2020	9,640	(16,464)	7,095	13,919	-
Snowboard: CF Grant 2021	-	32,430	60	-	32,370
Telemark: CF Grant 2018	638	-	-	(638)	-
Telemark: CF Grant 2020	493	(4,386)	2,663	6,556	-
Telemark: CF Grant 2021	-	7,310	-	-	7,310
RAF Sports Federation Grant (Ski)	-	300	-	-	300
	34,909	43,617	13,365	33,812	98,973

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-May-22 £	Total 31-May-21 £
Debtors	120,537	-	120,537	96,281
Prepayments	-	-	-	-
	120,537	-	120,537	96,281

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-May-22 £	Total 31-May-21 £
Creditors	47,120	-	47,120	-
Accruals & Deferred Income	22,115	-	22,115	21,807
	69,235	-	69,235	21,807

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Winter Sports Alpine Association (2020/21: Nil).

9. DIRECTORS AND OTHER RELATED PARTIES

	Total 2021/22	Total 2020/21
Total directors expenses	£52,760	£ -
Number of directors receiving expenses	5	-

The expenses above mainly relate to reimbursement of accommodation and travel booked for group overseas visits, as well as minor expenditure enabling directors to carry out their duties. (2020/21: Nil).

No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a director or any person connected with them.

**THE ROYAL AIR FORCE WINTER SPORTS ALPINE ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MAY 2022**

10. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

11. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

12. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The Royal Air Force Winter Sports Alpine Association on the accounts for the year ended 31st May 2022 set out on pages 3 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

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

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



J Irvine-Smith FCIE
Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Date: 24th February 2023