

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

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR
THE PERIOD ENDED
31ST DECEMBER 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)**

CONTENTS

Pages 3 to 5	Report of the Directors.
Page 6	Statement of Financial Activities.
Page 7	Balance Sheet.
Pages 8 to 13	Notes to the Financial Statements.
Page 14	Independent Examiners Report on the Accounts.

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

**REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

CHARITY NUMBER	1133113
COMPANY REGISTRATION NUMBER	07002524
START OF FINANCIAL PERIOD	1st June 2022
END OF FINANCIAL PERIOD	31st December 2022
DIRECTORS THAT SERVED DURING PERIOD ENDED 31ST DECEMBER 2022	<div><div>Martin Cunningham</div><div>Michael Waring</div><div>Joanna Bland</div><div>Adam Shave</div><div>Brian Wood</div><div>Nicola Duncan</div><div>Robert Jackson</div><div>David Tozer</div></div> <div>Chair</div> <div>Appointed 1st June 2022</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
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**REPORT OF THE DIRECTORS
FOR THE PERIOD ENDED 31ST DECEMBER 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. The UK Indoor training and competition returned to pre COVID levels allowing access for more grass root individuals than ever before and the opportunity for competition for those unable to take part in overseas events. 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 for a "full scale" RAF Championships in Jan 2023 and continued development of instructors to deliver a full programme of activity for 2023 and beyond 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 36 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.

Current Reserves are approximately £315k.

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.

Currently 65% 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 PERIOD ENDED 31ST DECEMBER 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.

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 period ended 31st December 2022, and confirm that I have made available all information necessary for its preparation.

Signature:....., Director

Date: ..18-Sep-2023.....

Print Name: **Martin Cunningham**

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	7 months TOTAL 2022 £	12 months TOTAL 2022/21 £
INCOME FROM:					
Donations and Legacies	3a	120,250	81,670	201,920	152,972
Charitable Activities	3b	31,277	-	31,277	70,190
Other Trading Activities	3c	60,025	-	60,025	61,900
TOTAL		211,552	81,670	293,222	285,062
EXPENDITURE ON:					
Expenditure on:					
Charitable Activities	4	91,653	105,292	196,945	427,150
TOTAL		91,653	105,292	196,945	427,150
NET INCOME/(EXPENDITURE)		119,899	(23,622)	96,277	(142,088)
Transfers between Funds		(2,714)	2,714	-	-
NET MOVEMENT IN FUNDS		117,185	(20,908)	96,277	(142,088)
Reconciliation of Funds:					
Total Funds Brought Forward		199,870	21,208	221,078	363,166
TOTAL FUNDS CARRIED FORWARD		317,055	300	317,355	221,078

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 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-22 Total £	31-May-22 Total £
Fixed Assets					
Tangible assets	2	1,822	-	1,822	2,262
Current Assets					
Debtors	6	171,627	-	171,627	120,537
Cash at bank and in hand		235,728	300	236,028	167,514
Total Current Assets		407,355	300	407,655	288,051
Creditors: amounts falling due within one year	7	92,122	-	92,122	69,235
NET CURRENT ASSETS/(LIABILITIES)		315,233	300	315,533	218,816
TOTAL ASSETS LESS CURRENT LIABILITIES		317,055	300	317,355	221,078
Creditors: amounts falling due after one year		-	-	-	-
TOTAL NET ASSETS/(LIABILITIES)		317,055	300	317,355	221,078
FUNDS OF THE CHARITY					
Unrestricted Funds		317,055	-	317,055	199,870
Restricted Funds	5	-	300	300	21,208
TOTAL FUNDS		317,055	300	317,355	221,078

DIRECTORS' RESPONSIBILITIES

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit 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 14.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Directors on the...RAF-WSAA..... 18th September 2023

Signed on their behalf by ....., Director

Print Name:

Company Number: 7002524

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST DECEMBER 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.

Income

Recognition of Income

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

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Grants and Donations

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).

Contract

This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Expenditure and liabilities

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.

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

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.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Debtors

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.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

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

Snowboard	10%
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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.

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

2. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
		£	£	£
Snowboard Assets				
Cost	01-Jun-22	7,540	-	7,540
Additions		-	-	-
Cost at	31-Dec-22	<u>7,540</u>	<u>-</u>	<u>7,540</u>
Depreciation	01-Jun-22	5,278	-	5,278
Charge (7 months charge)		440	-	440
Depreciation at	31-Dec-22	<u>5,718</u>	<u>-</u>	<u>5,718</u>
Net Book Value	31-Dec-22	<u>1,822</u>	<u>-</u>	<u>1,822</u>
	31-May-22	<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-Dec-22 : None
31-May-22 : None

3. ANALYSIS OF INCOME

	Unrestricted Funds £	Restricted Funds £	7 months TOTAL 2022 £	12 months TOTAL 2022/21 £
a) Donations and Legacies				
RAF Central Fund grants	-	81,670	81,670	60,972
Other grants	-	-	-	10,000
Donations	120,250	-	120,250	82,000
	<u>120,250</u>	<u>81,670</u>	<u>201,920</u>	<u>152,972</u>
b) Charitable Activities				
Personal contributions for activities	31,277	-	31,277	64,382
Insurance claims	-	-	-	5,808
	<u>31,277</u>	<u>-</u>	<u>31,277</u>	<u>70,190</u>
c) Trading Activities				
Sponsorship	60,025	-	60,025	61,900
	<u>60,025</u>	<u>-</u>	<u>60,025</u>	<u>61,900</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	7 months TOTAL 2022 £	12 months TOTAL 2022/21 £
RAF Championships	7,204	7,507	14,711	77,771
Indoor Champs	6,327	7,036	13,363	18,305
Training Camps	29,393	3,480	32,873	54,801
Inter Services	184	13,854	14,038	76,834
Overseas Visits	6,612	19	6,631	73,176
Clothing, Kit & Equipment	15,519	31,819	47,338	37,112
Coaching & Course Costs	7,035	11,989	19,024	39,263
Sponsorship Costs	4,603	-	4,603	2,742
Operational costs	12,836	5,812	18,648	16,891
New Member Engagement	-	-	-	1,080
Grants awarded*	202	23,359	23,561	22,353
Other Expenses	1,298	417	1,715	6,068
Depreciation	440	-	440	754
	91,653	105,292	196,945	427,150

Governance Costs included in Expenditure on Charitable Activities above:

	7 months 2022 £	12 months 2022/21 £
Solicitor's Fees - Company Secretarial	367	367
Solicitor's Fees - VAT Advisory	675	-
Costs relating to the Annual General Meeting	1,418	2,464
Independent Examiner's Fees	1,380	1,440
(Less prior year over accrual)	(60)	-

***Grants Awarded:**

Other RAF Winter Sports Associations	23,359	20,367
Individual Awards	202	1,986
	23,561	22,353

5. RESTRICTED FUNDS

	BALANCE 31-May-22 £	Income £	CURRENT PERIOD Expenditure £	Transfers £	BALANCE 31-Dec-22 £
RAF Central Fund Grants:					
Association/Champs: CF Grant 2022	9,967	5,600	16,925	1,358	-
Ski: CF Grant 2022	-	14,200	12,451	(1,749)	-
Snowboard: CF Grant 2022	-	9,000	12,125	3,125	-
Telemark: CF Grant 2022	10,941	8,695	19,686	50	-
RAF Sports Federation Grant (Ski)	300	44,175	44,105	(70)	300
	21,208	81,670	105,292	2,714	300

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.

Transfers are represented by:

	£
Unrestricted funds to Association Restricted fund	1,358 top up shortfall
Unrestricted funds to Ski Restricted fund	296 top up shortfall
Unrestricted funds to Telemark Restricted fund	649 top up shortfall
Unrestricted funds to Snowboard Restricted fund	2,450 top up shortfall
Ski Restricted Fund to Unrestricted Funds	(1,369) replenish funds paid from unrestricted
Ski Restricted Fund to Snowboard Restricted Fund	(675) transfer between disciplines
Ski Restricted Fund to Snowboard Restricted Fund	675 transfer between disciplines
Telemark Restricted Fund to Assoc'n Restricted Fund	(600) transfer between disciplines
RAFSF (Ski) to Unrestricted Funds	(70) unspent funds
	2,714

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

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 2022**

5. RESTRICTED FUNDS (continued)

	BALANCE 31-May-21 £	Income £	PRIOR 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

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-May-22 £
Debtors	171,627	-	171,627	120,537
	171,627	-	171,627	120,537

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-22 £	Total 31-May-22 £
Creditors	28,768	-	28,768	47,120
Accruals & Deferred Income	63,354	-	63,354	22,115
	92,122	-	92,122	69,235

8. STAFF COSTS AND NUMBERS

There are no staff paid by The Royal Air Force Winter Sports Alpine Association (2022/21: Nil).

9. DIRECTORS AND OTHER RELATED PARTIES

	7 months Total 2022	12 months Total 2022/21
Total directors expenses	£11,517	£ 52,760
Number of directors receiving expenses	6	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.

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
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 31ST DECEMBER 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.

13. COMPARATIVES

Care needs to be taken when using the comparatives as the 2022/21 figures are for 12 months from 1st June 2021 to 31st May 2022 and the 2022 figures are for the 7 months 1st June 2022 to 31st December 2022 when the financial year end date was changed.

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 period ended 31st December 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: 21st September 2023